Previous

App. F. IX-4

1926 (LB V)

File No. 26-26

Previous References

L&I 24-25 LB 1-3, 5, 6, 9, 12

Serial Nos. 45, 50, 54, 53, 61, 75, ~~86~~, 77, 86, 98, 126

Later References

VP dep 75/38.

U.P. 52-40-1, 40

General and Revenue Secretariat.

Serial Nos. Ten.

Part B for Jan 1927

SUBJECT

Levy of taxes by village Panchayat

To the Compiler, M.G.

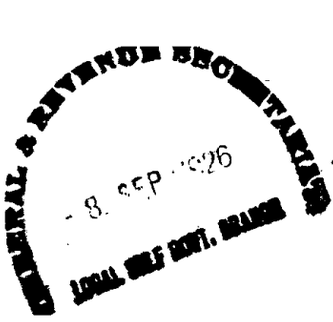
Note. no. 4347/D 76. 1. 27

Writes the taxation Rules for village Panchayats

G.R.S. III—3]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]



Dirо
£ 1143

Draft rules for the levy of taxes by Village Panchayets and for the recover of the same are submitted for approval. In framing these rules the present rates of taxes in the existing Panchayet areas are adopted as the maxima in accordance with the opinions of the Deputy Commissioners who were already consulted in the matter. Please see L.B.124-25-21 put up below.

Under the existing rules, taxes ~~in Panchayets~~ are leviable ~~xxxxxxxxxxxxxxx~~ ~~halfxyearx~~ in two equal instalments in J and January every year. As most of the inhabitants of villages for which Panchayets will be constituted will find it convenient to pay the taxes at the time at which land revenue is payable, the khists are made to correspond with those in vogue for the collection of land revenue.

2788/8/9

7/9/26 1st member

7/9 8/9 7-9

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

8/9 8/9 8/9 8/9

15/1/27

G.R.S. III—3]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

Two non-official opinions and Deputy commr's opinions have been received and they are tabulated. A revised copy of the rules is submitted for approval. Slight changes have been made in rules nos 1, 4 & 5 also. The Deputy commr of Jinnkun considers it necessary to define the various classes main substances and places of trade or business. A scale is proposed for adoption. The Revenue ~~of the Director of Statistics~~ may be consulted ~~before~~ The rule may be revised ~~if necessary~~ ~~scale is finally adopted and~~ ~~an explanatory note~~ ~~a foot note~~ ~~is added to rule 4 upon previous publication~~

6807
3/1/27

DS
9/12/26

(8 Members)

3/1/27

L83b
3/1/27

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

3/1/27

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for issue

3/1

3

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

No 4347/LB 26-26-126
dated 6.1.27

To the Compiler

Notifies the Taxation Rules for Village Panchayats

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

Panchayet Taxation Rules

Sl. No.	Rule No.	Opinion.	Notes.	Orders of the Member.
		Deputy Commissioner, Kadur District.	No remarks.	
		-do- -do- Chitaldrug Dt.	No remarks.	
x1		Deputy Commissioner, Kolar District.		
1	19	It is desirable that the Village Panchayet should have the power to - appoint an agency for collection work if it considers it necessary. I would therefore add, after the word "Chairman", "or such other person as may be specially employed by the - Village Panchayet for this purpose".	The suggestion is accepted and the rule is amended suitably though not in the form proposed. This order will not be suitable.	
2	24	As to who should execute the -- distraint is not mentioned. I would therefore insert the following words between "distraint" and "and". "shall be made by the Chairman, the Secretary or any other person -- specially empowered by the Village - Panchayet in this behalf".	Under Section 40 (1) of the Act it is the Chairman that should distrain So the amendment proposed is ultra vires. Provision however should be made for executing the warrants issued by the Chairman Rule 22 has been amended for this purpose.	
		Deputy Commissioner, Mysore District.		
3	18	Recovery of dues in instalments may be in respect of dues of Rupee one and above, sums less than one -- rupee being recovered in the first - instalment only.	Such a restriction is unnecessary. Every possible convenience has to be afforded to the villagers to pay the taxes in easy instalments, however -- small the amount may be, especially in the initial stages of the Village Panchayet scheme.	

Sl. No.	Rule No.	Opinion.	Notes.	Orders of the Member.
4	1	The rate of tax chargeable on vacant sites and hittals is proposed to be the highest survey rate of assessment. As - vacant sites and hittals are more ~~xxixxx~~ valuable and yield better return than -- ordinary agricultural land, a much higher rate than that of survey assessment is - now in vogue. The rate of chargeable on such sites at present in villages is -- given on page 287 of the Revenue Manual. The minimum rate in Village Panchayet - may be fixed at the same rate and the - minimum at double this rate.	The rates in the draft rules are based on the rules in the Revenue Manual. The authority for the levy of a rate higher than the Survey assessment is not cited by - the Deputy Commrs. The V.P. Regulation does not authorise the Govt. to fix the minimum rates of taxes. The rates in the draft rule in this respect need no alteration.	See 36.
5	9 (a)	The Panchayet may be empowered to cancel the exemption under 9(a) in respect of carts of agriculturists by a - majority of 2/3rds of the total number of ~~xxxxxxxx~~ Panchayetdars holding -- office at the time.	The proposal is not suitable. There must be uniformity in regard to the principles of taxation as cart tax is not an item of optional taxes. The - Mysore Inamdars' Association have proposed that the exemptions in respect of cart tax may be removed altogether. Vide Sl. No. 32 infra. It is not expedient to subject almost -- every agriculturist to both a house tax and a cart tax especially at the initial stages of the Panchayet scheme.	Rules & Forms orders -
		Deputy Commissioner, Shimoga District.		
6	1	Under "E. Tax on vacant sites and hittals" a minimum tax of 4 annas might be fixed for the excess area under (1) and for (2) irrespective of the fact - whether the assessment on such areas works up to this amount or not. There	The Regulation does not - authorise the Govt. to fix ~~only~~ ~~the maximum~~ rate of tax. Tax proposed is not in accordance ~~with law and cannot~~ be accepted. and may not with existing rules and the V.P. Regn Vide Section 36.	

		Where the assessment works out to more than four annas such -- actual amount might be levied. Without such a minimum the tax to be levied might range from ~~one~~ anna and more. It is not worth while collecting any tax - less than four annas.	
7	1	Under item (2) after the word "agriculture" might be added "other than a Revenue Survey Number" as it is found that in some places there are Revenue Survey numbers within - the Gavathana. In column two against item No.(1) the words Malnad and Maidan appear to have been exchanged.	The rule is suitably revised.
8	1	The tax due on vacant sites under item 2 might be made recoverable by - the sale of such sites also. This - alternative becomes necessary in the case of absentee vacant site owners.	The matter is not one which can be disposed of by means of rules. The Village Panchayet Regulation has - prescribed the procedure for the recovery of taxes and - does not empower Panchayets to sell immoveable property. Vide Section 40.
9	19	All taxes, cesses, rates and fees are made payable to the Secy. and in his absence to the Chairman. But it is not certain that every V.P. will have both a Secretary and a - Chairman. The words "in his absence to the Chairman" do not covey the -- idea that when there is no Secretary, the taxes should be paid to the Chairman. The wording might be suitably altered. Then again it is undesirable to make a hard and fast rule that the taxes should be paid to the Secy. alone and only in his absence to - the Chairman. They should be made payable either to the Secy. or Chairman.	The wording requires no change. "In his absence" means also "when there is no Secretary". In the interests of the Villagers and the Panchayet, it is not - expedient to authorise two or -- more persons to receive amounts indiscriminately on behalf of the Panchayet. Vide Second Volume Where the amendments is indicated.

Deputy Commissioner, Hassan District.

10 1 Under the existing rules, house tax is levied in village Panchayets at Rs. Rs.7-8-0 in cases of houses whose value is Rs.1000/- but does not exceed Rs.1000/- while the rate of the tax now proposed is only Rs.7/- for such houses. It seems to me that the old rate viz., Rs.7-8-0 may continue.

Necessary alteration is made in the rule.

11 7 Under the proposed rules, cooly huts in coffee estates are not exempted from levy of house tax, while they are so exempted under the old rules. I think it necessary to exempt such class of buildings from taxation, as otherwise it will cause hardship to the planting community in finding permanent labour to work on the estates.

The proposal ~~cannot~~ may not be accepted as it is against the most important ~~of the~~ principles of the Village Panchayet Regulation ~~tion under which~~ all exemptions in respect of house tax must be abolished excepting those which may be justifiable on reasonable grounds or general principles.

There is no complaint from any quarter. Besides, Section 8(1) enables Panchayats to exempt properties individually from taxation - the Panchayat may exempt if it deems it necessary in such cases.

12 1 In lieu of the present cart tax which applies only to bullock carts which is proposed to be continued under the new rules, taxes on all kinds of vehicles may be introduced in village Panchayets at rates less than those prevailing in Municipal towns.

The Regulation authorises the levy of tax on carts and not on all vehicles. The proposal ~~cannot~~ may not therefore be accepted.

For defn of "Cart" See Rev manual p. 284.

Deputy Commissioner, ~~Bangalore~~ District.

13 1 Cycles & jutkas may also be taxed at Rs.2/- per vehicle and motor-cars and buses at Rs.10/- each.

This ~~can~~ may not be done. Vide Note against Sl. 12.

14 2 It is proposed to publish the rates by beat of drum and by a notice affixed in the Panchayet office. This does not seem sufficient. It is desirable to affix a notice in

The provision in the rule is quite sufficient.

No.	Rule No.	Opinion.	Notes.	Member's Orders.
15	10	For the words "bonafide members only" the words "its members" may be substituted as all co-operative societies work chiefly for the benefit of its members.	Co-operative Societies may carry on trade and get large profit by sale of goods to persons who ~~are~~ not members of the Society and may not serve the needs of the people in the jurisdiction of the Panchayet. The power to exempt may be granted to the Panchayet itself. Vide note against Sl. 28 infra.	It seems to me better to omit Rule-10. and leave the discretion to exempt to the Panchayats. There is not no reason for exempting co-operative societies from taxation. They may enjoy the benefits of Panchayat administration.
16	12	The words "and shall contain the following particulars" may be omitted, as the particulars are all noted in the form and it will not be possible to note, "the amount of tax paid etc." at the time of completing the assessment".	The rule is amended.	
17	13	The words and coloumns 1 to 9 of the list filled up may be inserted after the word "completed" in line 1.	Necessary alteration and addition has been made in the rule.	
18	15	At present there is no provision for the presentation of appeals on the decisions of the Panchayets. The following sentence may be added after the lst sentence "Appeals on the decision of Village Panchayets shall lie to the Sub-Division Officer and shall be presented within fifteen days from the communication of decision of the Village Panchayet. The orders of the Sub-Division Officer shall be final.	-do-	
19	20	In line 2, the following words "signed by the Chairman or the Secretary" may be inserted between the words "writing" and "in".		

20	21	The ~~Chxxixx~~ following sentence may be added to rule 21. "The distraint -- warrant shall be signed by the Chairman".	Necessary ~~xixxxxxixxxxxxx~~ addition has been made, in rule 22. The addition proposed is out of place. The amendment is unnecessary as the form No 3, provides for this.
21	22	The following may be added to Rule 22. "The distraint warrant may be executed by any Panchayetdar or any other person -- authorised by the Chairman in this behalf".	The addition proposed is out of place. Necessary provision has been made in rule 24 according to the suggestion of the Deputy Commr. of Kolar. Vide 31.2. This has been adopted as far as executive is concerned.
		Deputy Commissioner, Tumkur District.	
22	1	It is presumed that houses of the value of less than Rs.25/- are not to be taxed.	Necessary provision is inserted to remove all doubts in respect of houses whose value does not exceed Rs.25/- and of village site land occupied by houses and back yards thereto, do not occupy more -- than ten guntasas in the maidan parts and twenty guntas in the malnad. Hacheed
23.	1	"Waddara Bandies" (not carts owned by Waddars) may be taxed Re. one,	May be adopted. The rule is revised.
24	1	It seems necessary to fix a minimum and the minimum of four annas fixed in Govt. Order NO.R.332-06/L.R.06-4 dated 3rd January 1908 may continue.	The Regulation does not authorise Govt. to fix the minimum tax leviable. Vide note -- against Sls 4 and 6.
25	7	In clause (a) "or vacant site or hittal" may be added between "building" and "owned" in the first line.	Suggestion may be accepted. The rule is revised.
26	8	The words "or vacant site or hittal" may be added after the words "part of any building".	-do-
27	8(b)	After the words "Charitable" add the words "or common purposes".	-do-

28 10 Exemptions granted to Barabaluti Hakdars in G.O.No.921c-P.F.65-94 dated 25th November 1894 and temporarily to Iron-smelters in G.O.No.R.8090-90 L.R. 265-05-5 dated 2nd June 1910 have been removed by the Draft Rules. Among - Barabaluti Hakdars, exemptions enjoyed by "totis" "Talaris" and Niraganties" may continue for some years. Among -- places of business, "the Sugar-cane -- mills" in the agricultural lands, where canes are grown, may continue to enjoy exemption shown in G.O.No.R.16432-40, L.R.680-05-2 dated 27th June 1906.

~~29 1~~ ~~It seems necessary to fix a minimum annual value of business done (in a shop) so that the shops etc., may -- be correctly classified for purpose of tax. It is necessary to define the -- circumstances which should guide classification~~

These exemptions do not find a place in the Revenue Manual.

All exemptions in favour of individuals ~~will have to~~ may cease unless they are called for on general principles - of policy. The power of exempting and withdrawing the exemption in the cases specified by the Deputy Commr. ~~is~~ in the case of Co-operative Societies (Vide rule 10) and other individuals may be granted to the Panchayet itself, which may determine the period of exemption from time to time. Rule 10 has been -- amplified and suitably amended.

The discretion be left to the Panchayats themselves - Vide GO 11405 dt 8/

Though for the purpose of the mohatarfa rules, the maximum annual value of business has not been -- fixed, prescribing such ~~xx~~ value for the guidance of the Panchayet is necessary. In these cases as - also in the case of ~~house~~ house tax, the assessment may bear a certain percentage to the value of the business or the value of the house, and the several classes prescribed in - the draft rules may be dispensed with. The incidence in the first two classes of houses is rather - high but there is no necessity to substantially reduce the average rates as the Panchayet may levy the tax at any rate within the minimum prescribed. The of rates of assessment incidental to adoption of separate arbitrary classes may be obviated and the following rates may be adopted:-

29 & 30 1

It seems necessary to fix a minimum annual value of business done (in a shop) so that the shops etc., may be correctly classified for purposes of tax. It is necessary to define the circumstances which should guide classification.

Mr. Selva Pillai of Gorur.

The rates may be reduced as detailed in the enclosure to his letter and certain intermediate classes also introduced. The various classes under shop tax and the distinction between shops and places of trade or business may be clearly laid down.

The incidence in the first two classes of houses is rather high but there is no necessity to substantially reduce the rates as the Panchayet may levy the taxes at any rate within the maximum prescribed by the Govt.

As regards shop taxes and tax on places of trade or business, the Deputy Commr. of Tumkur and Mr. Selva Pillai of Gorur suggest that the various classes may be defined clearly. The only method by which the classes may be defined are with reference to income derived from the business or and the value of the goods sold or and purchased. In the case of shops and places of trade, capital rotates and the proprietor may not really in a particular year have any profit at all and it is not, therefore, expedient in these cases to fix the rates on the income derived. In the case of places of business other than shops and places of trade, the rates have necessarily to be based on the income. In place of the several classes under B. Shop taxes and C. taxes on places of trade or business in the draft rules the following may be adopted:—

the classification under the Old rules was adopted. The Rev Com^r of Sanctioning classification is necessary the Rev Com^r may be consulted & the rules accordingly modification later on.

—do—

B. Tax on shops & places of trade ~~Trade~~.

~~1.~~ Class where the estimated value of goods to be sold

B. Tax on shops and places of trade.

A.	Class where the estimated value of the goods ~~to be~~ sold or purchased during the year does not exceed		Rs.1,000	..	Rs.1 0 0
B.	" ~~where it~~ exceeds	Rs.1,000	but does not exceed	Rs.2,000	" 2 0 0
C.	"	"	2,000 ..	3,000	" 4 0 0
D.	"	"	3,000 ..	4,000	" 6 0-0
E.	"	"	4,000	5,000	" 10 0 0
F.	"	"	5,000 ...	10,000	" 15 0 0
G.	"	"	10,000 ..	20,000	" 20 0 0
H.	"	"	20000 ~~and more~~		" 25 0 0

C. Places of business other than ~~the~~ shops and places of trade.

A.	Class where the income does not exceed		Rs. 300 a year		Rs.1 0 0
B.	Class where income exceeds Rs.300 ~~and more~~		but does not exceed	500	" 2 0 0
C.	"	"	500 "	1,000	" 4 0 0
D.	"	"	1,000 "	2,000	" 6 0 0
E.	"	"	2,000 "	3,000	" 10 0 0
F.	"	"	3,000 "	5,000	" 15 0 0
G.	"	"	5,000 "	7,500	" 20 0 0
H.	"	"	7,500 ~~and more~~		" 25 0 0

Sl. No.	Rule No.	Opinion.	Notes.	Member's orders.
		Mysore Inamdars' Association.		
31	1	The mode fixed for taxing the buildings may give rise to disputes as regards the valuation. The Govt. may consider some other surer basis on which to calculate the house-tax.	Under the existing rules also the basis for assessment is the value of the buildings and no practical difficulty has arisen so far. Provision has also been made in ~~the~~ rules for appeals to the Deputy -- Commr. from the decision of the Panchayet.	
32	9	In villages, most of the carts are used for agricultural purposes and moreover, it will be difficult to ascertain whether carts are used occasionally or habitually for other purposes. It is, therefore, suggested that there need not be any exemption in respect of carts used for agricultural purposes.	Vide note against 31. 5. =	

DS
4/12/26

31/12

Rule No.	Clause.	Suggestion.	Orders of the Govt.
		Where the assessment works out to more than four annas such -- actual amount might be levied. Without such a minimum the tax to be levied might range from one anna and more. It is not worth while collecting any tax - less than four annas.	
7	1	Under item (2) after the word "agriculture" might be added "other than a Revenue Survey Number" as it is found that in some places there are Revenue Survey numbers within - the Gavathana. In column two against item No.(1) the words Malnad and Maidan appear to have been exchanged.	The rule is suitably revised.
8	1	The tax due on vacant sites under item 2 might be made recoverable by - the sale of such sites also. This - alternative becomes necessary in the case of absentee vacant site owners.	The matter is not one which can be disposed of by means of rules. The Village Panchayet Regulation has - prescribed the procedure for the recovery of taxes and - does not empower Panchayets to sell immoveable property.
9	19	All taxes, cesses, rates and fees are made payable to the Secy. and in his absence to the Chairman. But it is not certain that every V.P. will have both a Secretary and a - Chairman. The words "in his absence to the Chairman" do not covey the -- idea that when there is no Secretary, the taxes should be paid to the Chairman. The wording might be suitably altered. Then again it is undesirable to make a hard and fast rule that the taxes should be paid to the Secy. alone and only in his absence to - the Chairman. They should be made payable either to the Secy. or Chairma	The wording requires no change. "In his absence" means "when there is no Secretary". In the interests of the Villages and the Panchayet, it is not - expedient to authorise two or -- more persons to receive amounts on behalf of the Panchayet.

Deputy Commissioner, Hassan District.

10	1	Under the existing rules, house tax is levied in village Panchayets at Rs. Rs.7-8-0 in cases of houses whose value is Rs.1000/- but does not exceed Rs.1000/- while the rate of the tax now proposed is only Rs.7/- for such houses. It seems to me that the old rate viz., Rs.7-8-0 may - continue.	Necessary alteration is made in the rule.
11	7	Under the proposed rules cooly huts in coffee estates are not exempted from levy of house tax, while they are so -- exempted under the old rules. I think it necessary to exempt such class of -- buildings from taxation, as otherwise it will cause hardship to the planting -- community in finding permanent labour to work on the estates.	The proposal cannot be accepted as it is against the most important of the principle of the Village Panchayet Regulation under which all exemptions in respect of house tax must be abolished excepting those which may be justifiable on reasonable grounds or general principles.
12	1	In lieu of the present cart tax - which applies only to bullock carts which is proposed to be continued under the new rules, taxes on all kinds of vehicles may be introduced in village Panchayets at -- rates less than those prevailing in Municipal towns.	The Regulation authorises the levy of tax on carts and not on all vehicles. The proposal - cannot therefore be accepted.

Deputy Commissioner, Bangalore District.

13	1	Cycles, jutkas may also be taxed at Rs.2/- per vehicle and motor-cars and buses at Rs.10/- each.	This can not be done. Vide note against Sl. 12.
	2	It is proposed to publish the rates by beat of drum and by a notice affixed in the panchayet office. This does not seem sufficient. It is desirable to affix a notice in [illegible]	The provision in the rule is quite sufficient.

Sl. No.	Rule No.	Opinion.	Notes.	Member's Orders.
15	10	For the words "bonafide members only" the words "its members" may be substituted as all co-operative societies work chiefly for the benefit of its members.	Co-operative Societies may carry on trade and get large profit by sale of goods to persons who are not members of the Society and may not -- serve the needs of the people in the jurisdiction of the -- Panchayet. The power to exempt may be granted to the Panchayet itself. Vide note against Sl. 28 infra.	
16	12	The words "and shall contain the - following particulars" may be omitted, as the particulars are all noted in -- the form and it will not be possible to note, "the amount of tax paid o.c." at the time of completing the assessment".	The rule is amended.	
17	13	The words and coloumns 1 to 9 of the list filled up may be inserted after the word "completed" in line 1.	Necessary alteration and audition has been made in the rule.	
18	15	At present there is no provision for the presentation of appeals on the decisions of the Panchayets. The following sentence may be added after the 1st -- sentence "Appeals on the decision of Village Panchayets shall lie to the Sub-Division Officer and shall be presented within fifteen days from the communication of decision of the Village Panchayet. - The orders of the Sub Division Officer - shall be final.	-do-	
19	20	In line 2, the following words "signed by the Chairman or the Secretary" may be - inserted between the words "writing" and "in"	-do-	

Sl. No.	Rule No.	Opinion.	Notes.	Government Orders
20	21	The ~~Chairx~~ following sentence may be added to Rule 21. "The distraint -- warrant shall be signed by the Chairman".	Necessary ~~alteration~~ addition has been made in rule 22. The addition proposed is out of place.	
21	22	The following may be added to Rule 22. "The distraint warrant may be executed by any Panchayetdar or any other person -- authorised by the Chairman in this behalf".	The addition proposed is out of place. Necessary provision has been made in rule 24 according to the - suggestion of the Deputy Commr. of Kolar. Vide Sl.2.	
		Deputy Commissioner, Tumkur District.		
22	1	It is presumed that houses of the value of less than Rs.25/- are not to be taxed.	Necessary provision is inserted to remove all doubts in respect of houses whose - value does not exceed Rs.25/- and of village site and occupied by houses and back yards thereto do not occupy more -- than ten guntasas in the maidan parts and twenty guntas in the malnad.	
23.	1	"Waddara Bandies" (not carts owned by Waddars) may be taxed Re. one,	May be adopted. The rule revised.	
24	1	It seems necessary to fix a minimum and the minimum of four annas fixed in Govt. Order NO.R.352-06/L.R.06-4 dated 3rd January 1908 may continue.	The Regulation does not - authorise Govt.to fix the minimum tax leviable. Vide note -- against Sl. 4.	
25	1	In clause (a) "or vacant site or hittal" may be added between "building" and "owned" in the first line.	Suggestion may be accepted. The rule is revised.	
26	8	The words "or vacant site or hittal" may be added after the words "part of any building".	-do-	
27	8(b)	After the words"Charitable" add the words "or common purposes".	-do-	

28	10	Exemptions granted to Barabaluti Hakdars in G.O.No.9218-P.F.65-94 dated 25th November 1894 and temporarily to Iron-smelters in G.O.No.R.8090-90 L.R. 265-05-5 dated 2nd June 1910 have been removed by the Draft Rules. Among -- Barabaluti Hakdars, exemptions enjoyed by "totis" "Talaris" and "Biraganties" may continue for some years. Among -- places of business, "the Sugar-cane -- mills" in the agricultural lands, where canes are grown, may continue to enjoy exemption shown in G.O.No.R.16252-40, L.R.680-05-2 dated 27th June 1906.	All exemptions in favour of individuals will have to - cease unless they are called for on general principles - of policy. The power of exempting and ~~withdrawing~~ withdrawing the exemption in the cases specified by the Deputy Commr., in the case of Co-operative Societies (Vide rule 10) and other individuals may be granted to the Panchayet itself, which may determine the period of exemption from time to time. Rule 10 has been -- amplified and suitably amended.
29	1	It seems necessary to fix a minimum annual value of business done (in a shop) so that the shops etc., may -- be correctly classified for purpose of tax. It is necessary to define the -- circumstances which should guide classification.	Though for the purpose of the mohatarfa rules, the maximum annual value of business has not been -- fixed, prescribing such ~~xxx~~ value for the guidance of the Panchayet is necessary. In these cases as - also in the case of ~~house~~ house tax, the assessment may bear a certain percentage to the value of the business or the value of the house, and the several classes prescribed in - the draft rules may be dispensed with. The incidence in the first two classes of houses is rather - high but there is no necessity to substantially reduce the average rates as the Panchayet may levy the tax at any rate within the minimum prescribed. The of rates of assessment incidental to addition of separate arbitrary classes may be obviated and the following rates may be adopted :-

29 & 30 1 It seems necessary to fix a minimum annual value of business done (in a shop) so that the shops etc., may be correctly classified for purposes of tax. It is necessary to define the circumstances which should guide classification.

Mr. Selva Pillai of Gorur.

The rates may be reduced as detailed in the enclosure to his letter and certain intermediate classes also introduced The various classes under shop tax and the distinction between shops and places of trade or business may be clearly laid down.

The incidence in the first two classes of houses is rather high but there is no necessity to substantially reduce the rates as the Panchayet may levy the taxes at any rate within a maximum prescribed by the Govt.

As regards shop taxes and tax on places of trade or business - the Deputy Commr. of Tumkur and Mr.Selva Pillai of Gorur suggest that the various classes may be defined clearly. The only method by which the classes may be defined are with reference to income derived from the business and the value of the goods sold and purchased. In the case of shops and places of trade, capital rotates and the proprietor may not really in a particular year have any profit at all. It is not therefore expedient to fix the rates on the income derived. In the case of ~~places~~ of business other ~~than~~ shops and places of ~~trade~~ the rates have ~~necessarily~~ to be based on the income. In place of the several classes under B. shop taxes and C. taxes on places of trade or business in the draft rules the following may be settled:-

B. Tax on shops & place of Trade.

1st Class where the estimated value of goods to be sold

B. Tax on shops and place of trade.

1st class where the estimated value of the goods to be sold or purchased during the year does not exceed	Rs.1000	..		Rs.	1 0 0
2nd " where it exceeds	Rs.1000	but does not exceed	Rs.2000	"	2 0 0
3rd " "	2000	..	3000	"	4 0 0
4th " "	3000	..	4000	"	6 0-0
5th " "	4000		5000	"	10 0 0
6th " "	5000	...	10000	"	15 0 0
7th " "	10000	..	20000	"	20 0 0
8th " "	20000	and more		"	25 0 0

C. Places of business other than shops and places of trade.

1st class where income does not exceed	Rs. 300 a year			Rs.	1 0 0
2nd class where income is Rs.300 and more	but does not exceed	500		"	2 0 0
3rd " "	500 "	1000		"	4 0 0
4th " "	1000 "	2000		"	6 0 0
5th " "	2000 "	3000		"	10 0 0
6th " "	3000 "	5000		"	15 0 0
7th " "	5000 "	7500		"	20 0 0
8th " "	7500	and more		"	25 0 0

Sl. No.	Rule No.	Opinion.	Notes.	Member's orders.
		Mysore Inamdars' Association.		
31	1	The mode fixed for taxing the buildings may give rise to disputes as regards the valuation. The Govt. may consider some other surer basis on which to calculate the house-tax.	Under the existing rules also the basis for assessment is the value of the building and no practical difficulty has arisen so far. Provision has also been made in the rules for appeals to the Deputy Commr. from the decision of the Panchayet.	
32	9	In villages most of the carts are used for agricultural purposes and moreover it will be difficult to ascertain whether carts are used occasionally or habitually for other purposes. It is, therefore, suggested that there need not be any exemption in respect of carts used for agricultural purposes.	Vide note against Sl. 5.	

Sl. No.	Rule No.	Opinion.	Notes.	Orders of the Member.
		Deputy Commissioner, Kadur District.	No remarks.	
		-do- -do- Chitaldrug Dt.	No remarks.	
x1		Deputy Commissioner, Kolar District.		
1	19	It is desirable that the Village Panchayet should have the power to appoint an agency for collection work if it considers it necessary. I would therefore add, after the word "Chairman" "or such other person as may be specially employed by the Village Panchayet for this purpose".	The suggestion is accepted and the rule is amended.	
2	24	As to who should execute the distraint is not mentioned. I would therefore insert the following words between "distraint" and "and". "shall be made by the Chairman, the Secretary or any other person specially empowered by the Village Panchayet in this behalf".	-do-	
		Deputy Commissioner, Mysore District.		
3	18	Recovery of dues in instalments may be in respect of dues of Rupee one and above, sums less than one rupee being recovered in the first instalment only.	Such a restriction is unnecessary. Every possible convenience has to be afforded to the villagers to pay the taxes in easy instalments however small the amount may be especially in the initial stages of the Village Panchayet scheme.	

Sl. No.	Rule No.	Opinion.	Notes.
4	1	The rate of tax chargeable on vacant sites and hittals is proposed to be the highest survey rate of assessment. As - vacant sites and hittals are more ~~xxixxx~~ valuable and yield better return than -- ordinary agricultural land, a much higher rate than that of survey assessment is - now in vogue. The rate of chargeable on such sites at present in villages is -- given on page 287 of the Revenue Manual. The minimum rate in Village Panchayet - may be fixed at the same rate and the - minimum at double this rate.	The rates in the draft rules are based on the rules in the Revenue Manual. The authority for the levy of a rate higher than the Survey assessment is not cited by - the Deputy Commrs. The V.P. Regulation does not authorise the Govt. to fix the minimum rates of taxes. The rates in the draft rule in this respect need no alteration.
5	9 (a)	The Panchayet may be empowered to cancel the exemption under 9(a) in respect of carts of agriculturists by a - majority of 2/3rds of the total number of ~~xxxxxxxx~~ Panchayetdars holding -- office at the time.	The proposal is not suitable. There must be uniformity in regard to the principles of taxation as cart tax is not an item of optional taxes. The - Mysore Inamdars' Association have proposed that the exemptions in respect of cart tax may be removed altogether. Vide Sl. No. to infra. It is not expedient/subject almost -- every agriculturist to both a house tax and a cart tax especially at the initial stages of the Panchayet scheme.

Deputy Commissioner, Shimoga District.

6	1	Under "E 'tax on vacant sites and hittals" a minimum tax of 4 annas might be fixed for the excess area under (1) and for (2) irrespective of the fact - whether the assessment on such areas works up to this amount or not. There	The Regulation does not - authorise the Govt. to fix only the maximum rate of tax. Tax proposed is not in accordance with law and cannot be accepted.

No L 2150
LB 26-26-16

NOTIFICATION.

d 17/9/26.

In exercise of the powers conferred on Government by the Mysore Village Panchayet Regulation, it is proposed to issue the following rules.

1. Notice is hereby given that the draft rules will be taken into consideration on or after the ~~29th September~~ 15th October 1926. Any objections or suggestion which may be received from any person with respect to the draft rules before the aforesaid date will be take into consideration:-

Draft Rules.

~~Under Sections 36,37, 39 and 65 (2) (h~~

~~Levy of taxes~~.

The rates of taxes leviable under Secn 36 shall be fixed by the Panchayet and shall not exceed those noted below:-

Per annum

A. House tax.

						Rs	A	P
1.	Buildings of the value exceeding Rs.25			but not exceeding	Rs.50	0	8	0
2	-do-	...	" 50	-do-	" 200	1	0	0
3	-do-	...	"200	-do-	" 400	2	0	0
4	-do-	...	"400	-do-	" 600	3	0	0
5	-do-	...	"600	-do-	" 800	4	0	0
6	-do-	...	"800	-do-	"1000	5	0	0
7	-do-	...	1000	-do-	1500	7	0	0
8	-do-		1500			10	0	0

B. Shop tax.

1. Wholesale shop (Mandy)	1st class	...	25	0	0
	2nd "	...	20	0	0
	3rd "	...	15	0	0
	4th "	...	10	0	0
2. Other shops.	1st "	...	25	0	0
	2nd "	...	10	0	0
	3rd "	...	6	0	0
	4th "	...	4	0	0
	5th "	...	2	0	0
	6th "	...	1	0	0

C. Tax on places of trade or business.

	1st Class	...	25	0	0
	2nd "	...	20	0	0
	3rd "	...	15	0	0
	4th "	...	10	0	0
	5th "	...	6	0	0
	6th "	...	4	0	0
	7th "	...	2	0	0
	8th "	...	1	0	0

D. Cart tax.

Single bullock cart.	...	...	1	0	0
Double bullock cart.	...	...	2	0	0

E. Tax on vacant sites and hittals.		Per acre.
1. Village site land occupied by house and back yard attached ~~kk~~ thereto, when the area occupied -- exceeds ten guntas in the maidan and twenty guntas in the Malnad.	For the area in excess of 10 guntas in the Malnad and 20 guntas in the Maidan.	Highest ~~High~~ survey rate of assessment for the class of land concerned i.e. dry, wet, -- garden or coffee -- fixed for the village.
2. Other occupied land left vacant within the village site, whether it is a building site or land ordinarily used for purpose of agriculture.	For the whole area.	

2. Every Panchayet shall ~~within two months~~ as soon as possible after ~~of~~ its first constitution ~~consider what rate~~ at take steps for levying ~~taxes to be leviable~~ that are leviable under Section 36 of the Regulation ~~shall be imposed~~ and publish the rates prpposed to be adopted by beat of drum in the Village or villages under its jurisdiction, and by means of a notice affixed in the office of the Panchayet

3. ~~Within~~ When a Panchayet proposes to levy a tax cess, rate or fee under Section 37 of the Regulation or when it proposes to enhance the rate of any tax, cess, rate or fee for the time being in force, it shall publish the proposal by beat of drum in the village or villages under the jurisdiction of the Panchayet and by means of a notice affixed in the office of the Panchayet, specifying a date not earlier than one month from the date of such publication on which the Panchayet will take the proposal in into consideration.

4. Any person ~~interested~~ objecting to the imposition of a tax, cess, rate of fee or to the rate proposed or to the class of person or proper to be made liable thereto or to any enhancement of the rate, may make any objection or suggestion in writing on or before the date specified in the notice -- published under the last preceding rule or orally

on ~~any~~ the date on which the Panchayet considers the proposal.

5. The Panchayet shall consider all objections or suggestions made under rule 4 and may approve the proposal with or without modifications, provided that if the Panchayet considers that the rates of tax, cess, rate or fee originally proposed should be enhanced, fresh notice should be given before the enhancement is finally decided on. The resolution of the Panchayet shall be forwarded to the Amildar, who shall obtain the sanction of Govt. in cases falling under Section 3

6. Persons liable to pay tax, cess or rate.

The taxes on houses, carts, vacant sites, and hittals shall be payable by the owner and in default by the person in occupation or --- possession. The tax on shops or places where a trade or business is carried on shall be payable by the person who keeps the shop or is - engaged in the trade or business provided that in the case of an itenirent ~~man~~ trader

(a) the tax shall be levied only at the place of his residence or principal place of trade or in the case of a person having his residence outside the Mysore State in the place in which he is found trading,

(b) a certificate should be granted, signed by the Chairman of the Village Panchayet that the itenirent trader has been duly taxed and thereupon no tax shall be levied from him by any - other Village Panchayet in respect of his trade

Collecting the tax

7. Exemptions.

No tax, cess or rate shall be leviable in respect of

(a) any building or part of building owned by the Palace or used or intended for the -- occupation of His Highness the Maharaja or His His Highness the Yuvaraja or in respect of any cart or other property belonging to His Highness the Maharaja or His Highness the Yuvaraja.

8. No tax, cess or rate shall be leviable in respect of any building or part of any building

(a) belonging to Government or the District Board and used solely for public purposes and not used or intended to be used for residential

purposes or for purposes of profit, and

(b) used as a place of public worship or used for a charitable purpose.

9. No tax shall be leviable in respect of carts

(a) belonging to persons whose primary and sole occupation is agriculture even though they may occassionally hire out their carts during other than agricultural seasons, provided they are not stone-waddars, merchants traders, contractors etc. who follow some other profession or occupation besides agriculture,

(b) belonging exclusively to Mutts and exclusively and habitually used in connection with the farming of Mutt lands.

(c) brought by stone waddars especially from beyond the frontiers and employed exclusively on public works and not in the carriage of traffic.

10. No tax shall be leviable on a shop or place of business or trade run by a co-operative Society for the benefit of bonafide members only.

11. Assessment list.

Every Panchayet shall cause an assessment list to be prepared for the levy of the following kinds of taxes:-

(a) tax on houses.

(b) tax on shops or places of trade or business.

(c) cart tax.

(d) tax on vacant sites and hittals.

(e)

and (e) any other tax, cess or rate which the Panchayet is authorised to levy.

12. The assessment list shall ~~contain the following~~ be in form no 1 and shall contain the following particulars:-

(a) the designation of the property either by name or number sufficient for identification,

(b) the name of the person liable to pay the assessment,

(c) the valuation or other data for assessment ~~on which the property is assessed~~.

(d) the amount of tax ~~payable~~ assessed.

(e) The amount of tax paid and ~~(f) the date on which the tax~~ the arrears, if any, due.

13. As soon as the assessment ~~list~~ is completed, a notice shall be published by beat of drum in the village or villages under the jurisdiction of the Panchayet that the list is opened for inspection at the office of the Panchayet and that objections will be heard and decided by the Panchayet on a day which shall not be within 30 days of the date of the notice aforesaid.

14. Every person whose name is in the list or every person claiming to be the owner or occupier of ~~the~~ any property or every person in possession of ~~the~~ any property included in the list, or the agent of such person, shall be at liberty to inspect the list and to make extracts therefrom without charges.

15. All objections to the assessment will be heard and decided by the Panchayet on the date specified in the notice published under rule 13 or on any later date to which the meeting may be adjourned. The Panchayet shall cause all amendments necessary in accordance with its decision to be made in the assessment list which shall be authenticated by the signature of the Chairman.

16. The entries in the list authenticated under the ~~xxxx~~ last preceding rule shall be conclusive evidence of the amount of tax,-- cess or rate leviable throughout the official year to which the list relates.

17. It shall not be necessary to prepare a new assessment list every year. The Panchayet may adopt the valuation contained in the list for any year with such alterations as may be deemed necessary for the year immediately following and in such cases the provisions of rules 13, 14 and 15 shall be applicable every year as if a new assessment list had been completed at the commencement of the official year.

18. Recovery of dues.

The taxes leviable under Section 36 shall be payable in the same instalments and on the same dates as the land revenue is leviable provided that in the case of a tax leviable from an itinerant trader, the tax shall be leviable at once if he has no place of residence in the Mysore State. The taxes, cesses, rates or fees imposed under Section 37 shall be payable either in whole or in such instalments and on such date or dates as may be approved by the Panchayet.

19. All taxes, cesses, rates and fees shall be payable to the Secretary and in his ~~xxxxxxx~~ absence to the Chairman.

20. Where any tax, cess or other due ... shall remain unpaid fifteen days after the same is due, a notice in writing in form No. 2

shall be served upon the person or persons liable to pay the tax, cess or other due.

21. If within fifteen days from the service of such notice of demand, the amount due is not paid, such sum shall be levied with all costs by distraint and sale of the movable property of the defaulter unless cause is shown to the satisfaction of the Chairman for the nonpayment.

22. Every warrant of distraint and sale of property shall be in form No. 3 and for every such warrant a fee of two annas shall be recovered from the defaulter.

23. When property is distrained, an inventory of such property shall be made at once, a copy of which shall on demand be delivered to the defaulter or any person on his behalf and if the amount due is not paid within fifteen -- days after distraint, the property may be sold

24. The distraint and sale shall be subject to the provisions contained in rules 25 to 32 infra.

25. No person executing any process, directing or authorising the seizure of movable property shall enter any dwelling house after sunset and before sunrise.

shall be broken open unless such dwelling house is in the occupancy of the defaulter and

26. No outer-door of a dwelling house ~~is in the occupancy of the judgment debtor and~~ he refuses or in any way prevents access thereto, but when the person executing any such process has duly gained access to any dwelling-house, he may break open the door of any room in which he has reason to believe any such property to be.

27. Where a room in a dwellinghouse is in the actual occupancy of a woman who, according to the customs of the country, does not appear in public, the person executing the process shall give notice to such woman that she is at liberty to withdraw and, -- after allowing reasonable time for her to withdraw and giving her reasonable facility for withdrawing, he may enter such room for the purpose of seizing the property, using at the same time every precaution, consisten with these provisions, to prevent its clandestine removal.

28. The following property shall not be liable to distraint

(a) the necessary wearing apparel and ~~bedding belonging~~ bedding of the defaulter, his wife and children,

(b) the tools of artisans, and

(c) where the defaulter is an agriculturi his implements of husbandry and such cattle and seed grain as may, in the opinion of the Chairman of the Panchayet, be necessary to enable the defaulter to earn his livelihood.

29. The distress shall not be excessive, that is to say, the property distrained -- shall be, as nearly as possible, proportionate to the amount due on account of the tax, cess, rate or fee and distraint fee and probable expenses incidental to the detention and sale of the said property.

30. When the property seized is subject to speedy and natural decay, or when the expenses of keeping it in custody and the

Form 1

(see rule 12)

Assessment list of .....Village Panchayet,..... Hobli, ... Taluk for the year 19 -19

Sl. No.	Number or name of property	Name of person assessed.	Valuation or other data for assessment	Amount of tax assessed for the year.		Initials of Chairman with date.	Arrears, if any, due at the end of the previous year.	Total amount due	Details of collection.												
				Original	Final				Date of payment	Amount collected	Balance due	Date of payment	Amount collected	Balance due	Date of payment	Amount collected	Balance due	Date of payment	Amount collected	Balance.	Date of payment	Amount collected	Balance.
1	2	3	4	5	6	7	8	9	10(a)	10(b)	10(c)	10(a)	10(b)	10(c)	10(a)	10(b)	10(c)	10(a)	10(b)	10(c)	10(a)	10(b)	10(c)

Form 2
(See rule 20)
Notice of demand.

Take notice that the Chairman of the Village Panchayet demand from you the sum of Rs..... due to the said Village Panchayet on account of ..... for the year 19 -19, and if the sum due is not paid into the office .....at ..... or if sufficient cause for the non-payment is not shown to him or to ..... within fifteen da from the service of this notice, a warrant of distress will be issued for the recovery of the same with costs.

Signature of the Chairman

Dated

To

Form 3
(See rule 22)

Distress Warrant.

(Here insert the name of the officer charged with the execution of the warrant).

Whereas ..... of ..... has not paid or shown sufficient cause for the non-payment of the sum of rupees ~~due for the taxes~~ detailed ~~mentioned~~ in the margin ~~for the .. .. 19..~~ Sum has been duly demanded from the said ---- although the said ... . and fifteen days elapsed since such demand was made, this is to command you to distrain the goods and chattels of the said (or, as the case may be any goods and chattels found on the premises ~~referred to~~ detailed in the margin) to the amount of the said sum of ..... rupees, together with ..... warrant fee; - making together with a sum of rupees ..... and such further sum as may be sufficient to defray the charges of taking, keeping and selling such distraint; and if, within fifteen days next after such distraint, the amount due ~~on account of the said taxes~~ and - the fee shall not be paid, together with such further sum as may be sufficient to defray the charges of taking and keeping such distraint, to sell the said goods and chattels; and having paid ~~the~~ and deducted ~~deducts~~ of the proceeds of the sale the amount due ~~on account of the said taxes and fee ..... rupees~~ and the charges of taking, keeping and selling ~~from~~ such distraint, to return the surplus, if any on demand, to the person whom you found in possession of the said goods and chattels. If sufficient ~~dispossession of the said goods~~ distraint cannot be found of the goods and chattels of the said you are to certify the same to me together with this warrant.

(Signature or stamp of the Chairman of the Village Panchayet ~~for~~)

Dated

FORM 2.

(SEE RULE 20.)

Notice of demand.

Take notice that the Chairman of the Village Panchayet of .....demands from you the sum of Rs..... due to the said Village Panchayet on account of ..... for the year 19 —19 . and if the sum due is not paid into the office... .....at.....or if sufficient cause for the non-payment is not shown to him or to .....within fifteen days from the service of this notice, a warrant of distress will be issued for the recovery of the same with costs.

Signature of the Chairman.

Dated.....

To.....

.....

.....

FORM 3.

(SEE RULE 22.)

Distress Warrant.

(Here insert the name of the Officer charged with the execution of the warrant.)

Whereas.....of.....has not paid or shown sufficient cause for the non-payment of the sum of rupees.....detailed in the margin although the said sum has been duly demanded from the said.....and fifteen days elapsed since such demand was made, this is to command you to distrain the goods and chattels of the said (or, as the case may be any goods and chattels found on the premises ~~referred to~~) for the amount of the said sum of.....rupees, together with ..... warrant fee, making together with a sum of rupees..... ..... and such further sum as may be sufficient to defray the charges of taking, keeping and selling such distraint; and if, within fifteen days next after such distraint, the amount due ~~on account of the said paid taxes~~ and fee shall not be paid, together with such further sum as may be sufficient to defray the charges of taking and keeping such distraint, to sell the said goods and chattles; and having paid ~~the deducts~~ of the proceeds of the sale the amount due ~~on account of the said taxes and fee~~ ~~rupees~~ and the charges of taking, keeping and selling such distraint, to return the surplus, if any on demand, to the person whom you found in possession of the said goods and chattels. If sufficient distraint cannot be found of the goods and chattles of the said you are to certify the same to me together with this warrant.

(*Signature or stamp of the Chairman of the Village Panchayet of*.....

Date.....

OFFICE OF THE DIRECTOR OF INDUSTRIES AND COMMERCE IN MYSORE, BANGALORE.

Statement of wholesale and retail prices in Bangalore City for week ending Saturday the 11th September 1926.

Food articles	Quality	Seers	Lbs. per bag	Rate	Market Report	Retail prices
Food grains and pulses—				Rs. a. p. Rs. a. p.		
Rice	Guntoor per palla ..	100	246	20 0 0 to 27 0 0	...	3½ to 4⅞ seers per rupee
	Pattasamanahalli Sanna per palla ...	„	„	24 0 0 to 27 0 0	..	3½ to 4⅛ „
	Dharapur „ ..	„	„	25 0 0 to 26 0 0	..	3⅜ to 3⅞ „
	Mysore kaddi „ ..	„	„	22 8 0 to 23 0 0	..	4¼ „
	Alubbalu „ ..	„	„	22 0 0	..	4½ „
Ragi ...	Duyam (black) per cart load ...	640	..	70 0 0 to 72 0 0	..	8⅜ „
	Superior (red) „ ..	640	..	73 0 0 to 74 0 0	...	8½ „
Tur ...	Gulberga ..	...	...	.....	..	5½ to 5⅝ „
Tur (Dal) ..	....	..	..	....	..	4 „
Avare ..	....	..	..	....	..	6¼ to 6½ „
Avare (Dal) ..	.....	..	..	....	..	4¼ to 4½ „
Oils and oilseeds—						
Oils	Sweet oil ..	..	26½	8 8 0	...	0-3-9 per seer
	Castor oil	..	28	5 8 0	..	0-2-9 „
Oilseeds ..	Gingelly or Til seed per candy ..	255		65 0 0 to 70 0 0	..	.....
	Castor seed „ ..	255		30 0 0 to 32 0 0	...	.....
Other Food Articles—						
Sugar ...	White Bura ..	..	25	4 12 0	...	0-3-6 per viss
	Kolar Bura	..	„	4 8 0	..	0-3-0 „
Jaggory ..	Achu	..	28	3 4 0 to 3 6 0	..	0-6-6 to 0-6-9 „
	Oonde	...	„	3 0 0 to 3 4 0	...	0-6-0 to 0-6-6 „
Ghee ...	Superior (Mandya) ..	...	26¼	22 0 0 to 23 0 0	...	2-12-0 to 2-14-0 „
Salt ..	Bombay salt (black) ...	90		7 8 0	..	12½ seers per rupee.

H. K. RAMIENGAR,
For *Director.*

OFFICE OF THE SANITARY COMMISSIONER IN MYSORE. BANGALORE.

NOTE ON THE STATE OF PUBLIC HEALTH IN MYSORE, FOR THE WEEK ENDING SATURDAY THE 18TH SEPTEMBER 1926.

A total of 155 attacks with 90 deaths from plague was reported during the week against 95 attacks with 47 deaths in the week previous from all the districts affected except Bangalore and Kolar. The Cities of Bangalore and Mysore and the Kolar Gold Fields area remained free from the disease,

2. Comparative figures for the corresponding week were 130 attacks and 91 deaths in 1924 and 189 attacks and 125 deaths in 1925.

3. The State continued to remain free from other epidemics, *viz.*, cholera, influenza and relapsing fever.

4. The total mortality for the Bangalore City amounted to 49 representing a calculated annual ratio of 21·49 per mille of population against the average ratio of 31·54 for 1925. Classified according to causes, the deaths numbered, 4 under malaria, 3 under pneumonia, 2 under typhoid, 3 under other fevers, 2 under phthisis, 5 under dysentery and diarrhœa and 30 under all other causes.

5. The total mortality for the Mysore City for the week was 44 representing a calculated annual ratio of 27·24 per mille of population against the average ratio of 22·20 for 1925. The causes of deaths were malaria 1, pneumonia 4, other fevers 4, phthisis 4, dysentery and diarrhœa 7 and all other causes 24.

6. There were 36 deaths from all causes reported from the Kolar Gold Fields area equivalent to a calculated annual ratio of 21·34 per mille of population against the average ratio of 24·10 for 1925. The deaths numbered 2 under pneumonia, 2 under typhoid, 2 under other fevers, 1 under phthisis, 10 under dysentery and diarrhœa and 19 under all other causes.

B. MD. USMON,
Sanitary Commissioner, M. G.

Notification.

No.

Dated, Bangalore,

In supersession of the rules in force on the subject and in exercise of the powers vested in them by and under Section 65 of the Mysore Village Panchayet Regulation 1926, and all other powers in this behalf, the following rules are made by the Government:-

Levy of taxes.

The rates of taxes leviable under Section 36 shall be fixed by the Panchayet and shall not exceed those noted below:—

A. House tax.

					Per annum. Rs. a. p.
1	Buildings of the value exceeding Rs.	25	but not exceeding Rs.	50	0 8 0
2	Do	„ 50	do	„ 200	1 0 0
3	Do	„ 200	do	„ 400	2 0 0
4	Do	„ 400	do	„ 600	3 0 0
5	Do	„ 600	do	„ 800	4 0 0
6	Do	„ 800	do	„ 1,000	5 0 0
7	Do	„ 1,000	do	„ 1,500	7 0 0
8	Do	„ 1,500			10 0 0

B. Shop tax.

					Per annum. Rs. a. p.
1.	Wholesale shop (Mandy)	1st Class	..	..	.. 25 0 0
		2nd „	..	..	.. 20 0 0
		3rd „	..	..	.. 15 0 0
		4th „	..	..	.. 10 0 0
2.	Other shops	1st „	..	..	.. 25 0 0
		2nd „	..	..	.. 10 0 0
		3rd „	..	..	.. 6 0 0
		4th „	..	..	.. 4 0 0
		5th „	..	..	.. 2 0 0
		6th „	..	..	.. 1 0 0

C. Tax on places of trade or business.

1st Class	..	..	..	..	25 0 0
2nd „	..	..	..	..	20 0 0
3rd „	..	..	..	..	15 0 0
4th „	..	..	..	..	10 0 0
5th „	..	..	..	..	6 0 0
6th „	..	..	..	..	4 0 0
7th „	..	..	..	..	2 0 0
8th „	..	..	..	..	1 0 0

D. Cart tax.

Single bullock cart	..	..	..	..	.. 1 0 0
Double bullock cart	..	..	..	..	.. 2 0 0
Other double bullock carts	..	..	..	..	.. 2 6 0

E. Tax on vacant sites and hittals.

		Per acre.
1. Village site land occupied by house and backyard attached thereto, when the area occupied exceeds ten guntas in the Maidan and twenty guntas in the Malnad.	For the area in excess of 10 guntas in the Maidan and 20 guntas in the Malnad.	Highest survey rate of assessment for the class of land concerned, i.e., dry, wet, garden or coffee fixed for the village.
2. Other occupied land left vacant within the village site, whether it is a building site or land ordinarily used for purpose of agriculture.	For the whole area.	

2. Every Panchayet shall as soon as possible after its first constitution take steps for levying taxes that are leviable under Section 36 of the Regulation and publish the rates proposed to be adopted by beat of drum in the village or villages under its jurisdiction, and by means of a notice affixed in the office of the Panchayet.

3. When a Panchayet proposes to levy a tax cess, rate or fee under Section 37 of the Regulation or when it proposes to enhance the rate of any tax, cess, rate or fee for the time being in force, it shall publish the proposal by beat of drum in the

village or villages under the jurisdiction of the Panchayet and by means of a notice affixed in the office of the Panchayet, specifying a date not earlier than one month from the date of such publication on which the Panchayet will take the proposal into consideration.

4. Any person objecting to the imposition of a tax, cess, rate of fee or to the rate proposed or to the class of person or property to be made liable thereto or to any enhancement of the rate, may make any objection or suggestion in writing on or before the date specified in the notice published under the last preceding rule or orally on the date on which the Panchayet considers the proposal.

5. The Panchayet shall consider all objections or suggestions made under Rule 4 and may approve the proposal with or without modifications, provided that if the Panchayet considers that the rates of tax, cess, rate or fee originally proposed should be enhanced, fresh notice should be given before the enhancement is finally decided on. The resolution of the Panchayet shall be forwarded to the Amildar, who shall obtain the sanction of Government in cases falling under Section 37.

6. *Persons liable to pay tax, cess or rate.*—The taxes on houses, carts, vacant sites and hittals shall be payable by the owner and in default by the person in occupation or possession. The tax on shops or places where a trade or business is carried on shall be payable by the person who keeps the shop or is engaged in the trade or business provided that in the case of an itinerent trader:

(*a*) the tax shall be levied only at the place of his residence or principal place of trade or in the case of a person having his residence outside the Mysore State in the place in which he is found trading;

(*b*) a certificate should be granted, signed by the Chairman of the Village Panchayet collecting the tax that the itinerant trader has been duly taxed and thereupon no tax shall be levied from him by any other Village Panchayet in respect of his trade.

7. *Exemptions.*—No tax, cess or rate shall be leviable in respect of—

(*a*) any building or part of building owned by the Palace or used or intended for the occupation of His Highness the Maharaja or His Highness the Yuvaraja or in respect of any cart or other property belonging to His Highness the Maharaja or His Highness the Yuvaraja.

8. No tax, cess or rate shall be leviable in respect of any building or part of any building:

(*a*) belonging to Government or the District Board and used solely for public purposes and not used or intended to be used for residential purposes or for purposes of profit;

(*b*) used as a place of public worship or used for a charitable purpose.

9. No tax shall be leviable in respect of carts:

(*a*) belonging to persons whose primary and sole occupation is agriculture even though they may occasionally hire out their carts during other than agricultural seasons provided they are not stone waddars, merchants, traders, contractors, etc., who follow some other profession or occupation besides agriculture;

(*b*) belonging exclusively to Mutts and exclusively and habitually used in connection with the farming of Mutt lands;

(*c*) brought by stone waddars especially from beyond the frontiers and employed exclusively on public works and not in the carriage of traffic.

10. No tax shall be leviable on a shop or place of business or trade run by a Co-operative Society for the benefit of *bona fide* members only.

10. The Panchayet may for a period not exceeding 5 years at a time grant exemptions from taxation in the following cases and cancel such exemptions or reduce the period of exemption from time to time.—

(a) Co-operative Societies serving the needs of the inhabitants in the jurisdiction of the Panchayet.

(b) Cumar Sone Mills [illegible] agricultural [illegible] no profit motive

11. *Assessment list.*—Every Panchayet shall cause an assessment list to be prepared for the levy of the following kinds of taxes :—

(*a*) tax on houses,

(*b*) tax on shops or places of trade or business,

(*c*) cart tax,

(*d*) tax on vacant sites and hittals, and

(*e*) any other tax, cess or rate which the Panchayet is authorised to levy.

12. The assessment list shall be in Form No. 1 and shall contain the following particulars :—

(*a*) the designation of the property either by name or number sufficient for identification;

(*b*) the name of the person liable to pay the assessment;

(*c*) the valuation or other data for assessment;

(*d*) the amount of tax assessed;

(*e*) the amount of tax paid and the date on which it is paid and the arrears, if any, due.

13. As soon as the assessment is completed, a notice shall be published by beat of drum in the village or villages under the jurisdiction of the Panchayet that the list is open for inspection at the office of the Panchayet and that objections will be heard and decided by the Panchayet on a day which shall not be within 30 days of the date of the notice aforesaid.

14. Every person whose name is in the list, or every person claiming to be the owner or occupier of any property or every person in possession of any property included in the list, or the agent of such person, shall be at liberty to inspect the list and to make extracts therefrom without charges.

15. All objections to the assessment will be heard and decided by the Panchayet on the date specified in the notice published under Rule 13 or on any later date to which the meeting may be adjourned. The Panchayet shall cause all amendments necessary in accordance with its decision to be made in the assessment list which shall be authenticated by the signature of the Chairman.

16. The entries in the list authenticated under the last preceding rule shall be conclusive evidence of the amount of tax, cess or rate leviable throughout the official year to which the list relates.

17. It shall not be necessary to prepare a new assessment list every year. The Panchayet may adopt the valuation contained in the list for any year with such alterations as may be deemed necessary for the year immediately following and in such cases the provisions of Rules 13, 14 and 15 shall be applicable every year as if a new assessment list had been completed at the commencement of the official year.

18. *Recovery of dues.*—The taxes leviable under Section 36 shall be payable in the same instalments and on the same dates as the land revenue is leviable provided that in the case of a tax leviable from an itinerant trader, the tax shall be leviable at once if he has no place of residence in the Mysore State. The taxes, cesses, rates or fees imposed under Section 37 shall be paid either in whole or in such instalments and on such date or dates as may be approved by the Panchayet.

19. All taxes, cesses, rates and fees shall be payable to the Secretary and in his absence to the Chairman.

20. Where any tax, cess or other due shall remain unpaid fifteen days after the same is due, a notice in writing in Form No. 2 shall be served upon the person or persons liable to pay the tax, cess or other due.

21. If within fifteen days from the service of such notice of demand the amount due is not paid, such sum shall be levied with all costs by distraint and sale of the movable

property of the defaulter unless cause is shown to the satisfaction of the Chairman for the non-payment.

22. Every warrant of distraint and sale of property shall be in Form No. 3 and for every such warrant a fee of two annas shall be recovered from the defaulter.

23. When property is distrained, an inventory of such property shall be made at once, a copy of which shall on demand be delivered to the defaulter or any person on his behalf and if the amount due is not paid within fifteen days after distraint, the property may be sold.

24. The distraint and sale shall be subject to the provisions contained in Rules 25 to 32 *infra*.

25. No person executing any process directing or authorising the seizure of movable property shall enter any dwelling house after sunset and before sunrise.

26. No outer-door of a dwelling house shall be broken open unless such dwelling house is in the occupancy of the defaulter and he refuses or in any way prevents access thereto, but when the person executing any such process has duly gained access to any dwelling house, he may break open the door of any room in which he has reason to believe any such property to be.

27. Where a room in a dwelling house is in the actual occupancy of a woman who, according to the custom of the country, does not appear in public, the person executing the process shall give notice to such woman that she is at liberty to withdraw and, after allowing reasonable time for her to withdraw and giving her reasonable facility for withdrawing, he may enter such room for the purpose of seizing the property, using at the same time every precaution, consistent with these provisions, to prevent its clandestine removal.

28. The following property shall not be liable to distraint.

(*a*) the necessary wearing apparel and bedding of the defaulter, his wife and children,

(*b*) the tools of artisans, and

(*c*) Where the defaulter is an agriculturist his implements of husbandry and such cattle and seed grain as may, in the opinion of the Chairman of the Panchayet, be necessary to enable the defaulter to earn his livelihood.

29. The distress shall not be excessive, that is to say, the property distrained shall be, as nearly as possible, proportionate to the amount due on account of the tax, cess, rate or fee and distraint fee and probable expenses incidental to the detention and sale of the said property.

30. When the property seized is subject to speedy and natural decay, or when the expenses of keeping it in custody and the amount due will exceed its value, the person seizing the property shall at once, after seizure of such property, give notice to the person in whose possession it was when seized to the effect that it will be sold at once, and shall sell it accordingly unless the amount due be forthwith paid.

31. Any surplus that may remain after deducting the amount of the tax, cess, rate, fee or due and of the said expenses, including the expenses of the sale, shall be returned on demand if made within six months after date of sale to the owner of the property. If no demand be made within such period, the amount shall be credited to the Panchayet Fund.

32. If any claim shall be set up by a third person to movable property distrained, the Panchayet shall admit or reject the claim on enquiry held after reasonable notice. If the claim be admitted wholly or partly, the property shall be dealt with accordingly. Except in so far as it is admitted, the property shall be sold and the title of the purchaser shall be good for all purposes, and the proceeds shall be disposable as hereinbefore directed. Provided that nothing in this rule shall be deemed to bar the claimant or any person having any interest in the property distrained, from seeking relief in a Civil Court having jurisdiction.

and shall
signed by
Chairman,

shal
the Chair
Secretary
other per
specifica
empowered
Panchayet
behalf

By Order,

L & L Secy. to Govt.,

To

Issued Gazette, for publication

FORM I.

(SEE RULE 12.)

Assessment list of Village Panchayet,..... .....Hobli,..... .....Taluk for the year 19 -19

Serial No.	Number or name of property	Name of person assessed	Valuation or other data for assessment	Amount of tax assessed for the year		Initials of Chairman with date	Arrears, if any, due at the end of the previous year	Total amount due	Details of collection															
				Original	Final				Date of payment	Amount collected	Balance	Date of payment	Amount collected	Balance	Date of payment	Amount collected	Balance	Date of payment	Amount collected	Balance	Date of payment	Amount collected	Balance	
1	2	3	4	5	6	7	8	9	10 (a)	10 (b)	10 (c)	10 (a)	10 (b)	10 (c)	10 (a)	10 (b)	10 (c)	10 (a)	10 (b)	10 (c)	10 (a)	10 (b)	10 (c)	
				Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a p.		Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.	

FORM 2.

(SEE RULE 20.)

Notice of demand.

Take notice that the Chairman of the Village Panchayet of ....demands from you the sum of Rs.. ..... due to the said Village Panchayet on account of ..... for the year 19 —19 , and if the sum due is not paid into the office... .....at.....or if sufficient cause for the non-payment is not shown to him or to .....within fifteen days from the service of this notice, a warrant of distress will be issued for the recovery of the same with costs.

Signature of the Chairman.

Dated.....

To..... .....

.....

.....

FORM 3.

(SEE RULE 22.)

Distress Warrant.

(Here insert the name of the Officer charged with the execution of the warrant.)

Whereas.....of..... .....has not paid or shown sufficient cause for the non-payment of the sum of rupees.....detailed in the margin although the said sum has been duly demanded from the said.....and fifteen days elapsed since such demand was made, this is to command you to distrain the goods and chattels of the said..... (or, as the case may be any goods and chattels found on the premises) detailed in the margin to the amount of the said sum of.....rupees, together with .....for warrant fee, making together with a sum of rupees..... ..... and such further sum as may be sufficient to defray the charges of taking, keeping and selling such distraint; and if, within fifteen days next after such distraint, the amount due and the fee shall not be paid, together with such further sum as may be sufficient to defray the charges of taking and keeping such distraint, to sell the said goods and chattels; and having paid and deducted out of the proceeds of the sale the amount due and the fee..... and the charges of taking, keeping and selling such distraint, to return the surplus, if any on demand, to the person whom you found in possession of the said goods and chattels. If sufficient distraint cannot be found of the goods and chattels of the said.....you are to certify the same to me together with this warrant.

Signature or stamp of the Chairman
of the Village Panchayet of.....)

Date..... .....

W D 504—GPB—1,000—23-9-24

D.C.4]

No. L.Dis. 2323/26/27. OFFICE OF THE DEPUTY COMMISSIONER, KADUR DISTRICT.

ENC *Dated Chikmagalur, 9th October* 1926.

FROM

D. Srinivasa Iyengar, Esq, B.A.,
Deputy Commissioner,
Kadur District.

GEN. & REV. SECTN. BR. L 11. OCT. 1926. G. D. SECTION.

To

B. Nagappa, Esq, Bar-at-Law.,
Secretary to the Government of Mysore.
Local & Legis.Departments, *Bangalore.*

B 26-26-45

Sir,

Suggestions re: the Draft Rules for levy of taxes by Village Panchayets.

With reference to your letter No.L.2410-7 dated 1st October 1926, calling for my remarks or suggestions on the Draft Rules for levy of taxes by Village Panchayets, I have the honor to state that the rules seem suitable on the whole, and that I have no suggestions to make.

I have the honour to be,
Sir,
Your most obedient servant,

D. Srinivasa Iyengar
Deputy Commissioner,
Kadur District.

M.L.A.

No L 2410-7
dt 1/10/26

To

The Deputy Commrs. of Districts.

Sir,

I am directed to invite reference to Notification No. L 2150-L.B.26-26-16 dated 17th Septr. 1926 published in the Mysore Gazette of the 30th Septr. 1926 in regard to the draft rules for levy of taxes by Village Panchayets and to request you to be so good as to favour Govt. with your remarks or suggestions on the draft rules on or before the 15th October 1926.

I have etc.,

dt 30/9/26

For L & L Secy to Govt.

Draft causing for opinion of Deputy comrs is sent

DS 30/9/26

Done
dt 30/9/26

16361

C. 4]

No. Ukr 51-523-26

Enc. —

OFFICE OF THE DEPUTY COMMISSIONER,
TUMKUR DISTRICT.

Dated Tumkur, 11th October 1926.

REVENUE SECRETARIAT
631
15 OCT 1926
LOCAL SELF GOVT. MYSORE

C 142

From

K. V. Anantaraman, Esq., B.A.,
Deputy Commissioner,
Tumkur District.

GEN. & REV. SECTT.
To
14 OCT. 1926
G. O. SECTION.

16.10.26

To *B. Nagappa, Esquire, Bar-at-law.,*
Secretary to the Government of His Highness
the Maharaja of Mysore,
Local & Legislative *Department,*
Bangalore.

L3326-26—5

Sir,

With reference to your letter No. L.2410-7 of the 1st October 1926, calling for my remarks in regard to the draft rules for the levy of taxes by Village Panchayets, I have the honor to state as follows :--

2. A. HOUSE-TAX:-- It is presumed that houses of the value of less than Rs.25/- are not to be taxed.

3. B. SHOP-TAX :- It seems necessary to fix a maximum annual value of business done (in a shop) so that the shops may be correctly classified for purpose of tax. It is necessary to define the circumstances which should guide classification.

4. C. TAX ON PLACES OF TRADE OR BUSINESS :- Same remark as under ~~para 3~~ above.

5. D. CART-TAX :- "Waddara Bandies" (not carts owned by Waddars) may be taxed Re. one.

6. TAX ON VACANT SITES AND HITTALS :- It seems necessary to fix a ~~minimum~~ maximum and the minimum of four annas fixed in Govern-ment Order No. R.332-06/L.R.06-4 dated 3rd January 1908 may continue.

7. EXEMPTIONS :- In Clause (a), " or vacant site or Hittal"

~~xxxxd~~ may be added between "building" and ~~x~~ "owned" in th first line.

8. Rule 8:- The words " or vacant site ~~of~~ or hittal" may be added after the words "part of any building".

9. Rule 8 (b) :- After the words " Charitable" add the words "or common purpose".

10. Rule 10:- Exemptions granted to Barabaluti Hakdars in Government Order No. 9218- P.F. 65-94 dated 25th November 1894 and temporarily to Iron-smelters in Government Order Nos. R. ~~80-90~~ 8090-96-L.R. 265-05-5 dated 2nd June 1910 have been removed by the Draft Rules. Among Barabaluti Hakdars, exemptions enjoyed by "Totis" "Talaris" and "Niraganties" may continue for ~~some~~ some years. Among places of business, "the Sugar-cane mills" in the agricultural lands, where canes are grown, may continue to enjoy exemption shown in Government Order No. R. 16432-40-L.R.680-05-2 dated 27th June 1906.

I have the honor to be,

S i r,

Your most obedient servant,

~~For~~ Deputy Commissioner,
Tumkur District.

NVK.

D 1649

original with L.B 124-25 L.B 26-26-52

Letter No.28 dated 8/11th October 1926 from the President, Mysore Inamdars' Association, Bangalore, to the Secretary to the Govt. of His Highness the Maharaja of Mysore, Local & Legislative Departments, Bangalore.

---:0:---

Adverting to Govt. Notification No.L.2150/L.B.26-26-16, dated 17th September 1926, published in part III of the Mysore Gazette of the 30th idem, calling upon the public to state any objections or suggestions on the rules proposed to be passed, under the Village Panchayet Regulation No. of 1926, I have the honour to state, that the Mysore Inamdars' Association submitted to Government, a memorandum suggesting some alterations, additions and omissions, before the Regulation was finally considered and passed by the Legislative Council, in case it is to be introduced into the alienated villages. I and others who took part in the deliberations distinctly remember that at that final reading of the Regulation, when the memorandum was pressed for the consideration of the Council, the Member in charge of the Bill unequivocally assured us, that the matters contained in the memorandum, would be sympathetically considered at the time of framing the Rules under the Village Panchayet Regulation. -- Now the Inamdars' Association is surprised to find from the rules published, that the suggestions of the Mysore Inamdars' Association have been completely ignored and not taken notice of and no rule has been framed, with reference to any matter contained in the memorandum. A printed copy is appended for ready reference) I fail to understand the reason for the same.

In case the Regulation is to be introduced, in its present stage, to the alienated villages, several difficulties will arise and vested interests of the Inamdars will be seriously affected. In order to avoid the same and preserve the prestige and dignity of the Inamdars, the Mysore Inamdars' Association submits that it is necessary, for the Government to consider the memorandum in detail and make provision relating to the suggestions contained therein, either in the rules or if necessary by introducing -- amendments to the Regulation.

In these circumstances it is prayed that the Government will be pleased to give due consideration, to the memorandum and to introduce such provisions either in the rules or in the Regulation, as may be necessary to provide for the suggestion made in the memorandum.

The time given is too short for considering the rules published. The mode fixed for taxing the buildings may give rise to disputes as regards the valuation. The Government may consider some other sufer basis on which to calculate the house-tax. The amount collected from the village will be used solely for the improvement and benefit of the village itself. In villages most of the carts are used for agricultura purposes and moreover it will be difficult to ascertain whether carts are used occasionally or habitually for other purposes. It is therefore suggested that there need not be any exemption in respect of carts used for agricultural purposes.

31

32

---:0:---

In all future correspondence please quote
No. C2-549/26-27
Cone 1.

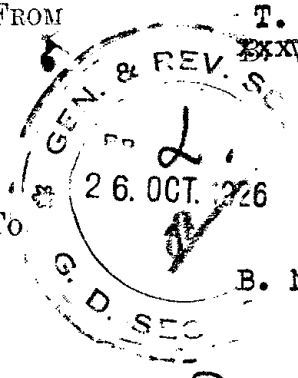
1564

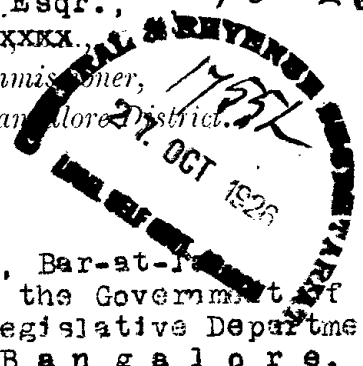
OFFICE OF THE DEPUTY COMMISSIONER,
BANGALORE DISTRICT.

Dated Bangalore, the 25th Oct. *192* 6

326-26-58

FROM T. Govinda Rao, Esqr.,
Deputy Commissioner,
Bangalore District.





To B. Nagappa, Esqr., Bar-at-Law,
Secretary to the Government of Mysore,
Local & Legislative Departments.
Bangalore.

SIR,

With reference to your letter No. L 2410-7 dated the 1st October 1926, regarding the draft rules for levy of taxes by Village Panchayets, I have the honour to submit herewith a note giving my suggestions in the matter.

I have the honour to be,
Sir,
Your most obedient servant,

Deputy Commissioner,
Bangalore District.

Notes on the draft rules for the levy of taxes by Village Panchayets.

****

A B C, House and Shop and tepon places of trade or business. The rates appear to be fair & may be adopted

D. Cycles, jutkas may also be taxed at Rs. 2/- per vehicle and motor-cars and Buses at Rs. 10/- each.

Rule. 2. It is proposed to publish the rates by beat of drum and by a notice affixed in the Panchayet Office. This does not seem sufficient. It is desirable to affix a Notice in the chavedi also of all the villages grouped in the Panchayet.

Rule. 10. For the words " bonafide membeds only" the words " its members"may be substituted as all co-operative societies work chiefly for the benefit of its members.

Rule. 12. The words " and shall contain the following particulars" may be omitted, as the particulars are all noted in the form and it will not be possible to note,"the amount of tax paid O.S." at the time of "completing the assessment."

Rule 13. The words and coloumns 1 to 9 of the list filled up may be inserted after the word "completed" in line 1.

Rule 15. At present there is no provision for the presentation of appeals on the decisions of the Panchayets. The following sentence may be added after the 1st sentence "Appeals on the decisions of Village Panchayets shall lie to the Sub Division Officer and shall be presented within fifteen days from the communication of decision of the Village Panchayet. The orders of the Sub Division Officer shall be final.

Rule. 20. In line 2, the following words " signed by the Chairman or the Secretary" may be inserted between the words" writing" and "in".

Rule 21. The following sentence,may be added to rule 21. "The distraint warrant shall be signed by the Chairman".

Rule 22. The following xxxx may be added to Rule 22. "The distraint warrant may be executed by any Panchayetdar or any other person authorised by the Chairman in this behalf"

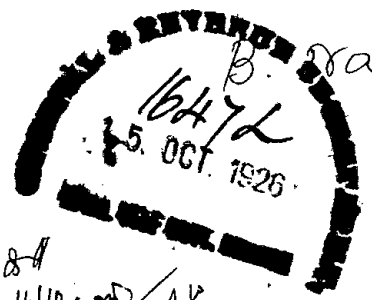
Thorindadow

Deputy Commissioner,
Bangalore Dist

G. SELVAPILLAI, M.A. (HONS.), LL.B.,
LAND-HOLDER.

Gobbur P.O
via Arkalgud.
11.10.1926

C 129
14.10.26



B. Rajappa, Esquire B.A; B.L.
Secretary to Government
Local and Legislative department
Bangalore -

B 326-26-53

I beg to submit my humble suggestion with reference to the levy of taxes under section 36 of the village Panchayat Regulation, published in the Mysore Gazette of 30th Sept.

The scale of taxes as proposed in the draft rules is high; there is no intermediate scale between 50 & 200; 200 & 400; 400 & 600 etc. in A. House tax

As this is the most important and vital Rule, upon which the successful working of the village Panchayat Scheme largely depends, it is very desirable that scale should not be very high; By the introduction of this village Panchayat into all the villages, a new

taxation has been for the first time
thrown upon the poor villagers, who are
already overburdened with direct &
indirect taxes of various types and at
the same time their earning capacity is
not in any way increased to bear this
extra weight, though they may receive
indirect and remote advantages, which
they are unfortunately incapable of understanding
at present.

Therefore I humbly pray that you will
be good enough to get the scale reduced as
suggested below, both in the interest of the
voiceless and illeterate masses and also
in the interest of the success of the new scheme.

I beg to remain,
Sir
Your obediently.
Vishwapalla

G. SELVA PILLAI, M.A. (HONS.), LL.B.,
LAND-HOLDER.

A House tax

Buildings of the Value—

1. Exceeding Rs 25 but not exceeding Rs 50: 0—4—0
2 — do — 50 — do — 100 0—8—0
3 — do — 100 — do — 150 0—12—0
4 — do — 150 — do — 200 1—0—0
5 — do — 200 — do — 250 1—4—0
6 — do — 250 — do — 300 1—8—0
7 — do — 300 — do — 400 2—0—0
8 — do — 400 — do — 500 2—8—0
9 — do — 500 — do — 600 3—0—0
600 — do — as published in the draft rules
1500

B. Step tax

Note: i. Various classes should be defined clearly

ii The Distinction between B "Step tax" and C. "Tax on places of trade or business" should also be clearly laid down.

B: 2: Rs/Steps: 1st class - 5—0
2nd — do — 4—0
3rd — do — 3—0
4 on — do — 2—0
5 to — do — 1—8
6 to — do — 1—0

P. T. O.

C. Tax on places of trade & business.

1st class	10 — 0
2nd — d	7 — 0
3rd — d	5 — 0
4th — d	3 — 0
5th — d	2 — 0
6th — d	2 — 0
7th — d	1 — 0
8th — d	1 — 0

I beg to remain,

Sir

Your obedient

humble Servt

20073

Office of the Deputy Commissioner,
Hassan District,
No.576-26/L.S.G. Dated Hassan, the 27th October 1926.

From

R. Nanasamy Rao, Esquire.,
Deputy Commissioner, Hassan District,
H a s s a n.

REVENUE SECRETARIAT 1792 1 NOV 1926 LOCAL SELF GOVT. BRANCH

GEN. & REV. SECTT. BR. 30. OCT. 1926 G. D. SECTION.

To

M. Nagappa, Esq., Bar-at-Law.,
Secretary to Government,
Local and Legislative Departments,
B a n g a l o r e.

Sir,

With reference to your letter No.L.2410-7 dated the 1st October 26, calling for my remarks or suggestions if any on the draft rules published with Government Notification No.L.2150-L.R. 26-26-16 dated 17th September 26 in regard to the levy of taxes by village Panchayets under the new village Panchayet Regulation, I have the honour to state that the rules proposed to be issued are generally suitable and may be adopted.

2. Under the existing rules, house tax is levied in village Panchayets at Rs.7-8-0 in cases of houses whose value is Rs.1000/- but does not exceed Rs.1000/- while the rate of the tax now proposed is only Rs.7/- for such houses. It seems to me that the old rates viz., Rs.7-8-0 may continue.

3. Under the proposed rules cooly huts in coffee estates are not exempted from levy of house tax, while they are so exempted under the old rules. I think it necessary to exempt such class of buildin from taxation, as otherwise it will cause hardship to the planting community in finding permanent labour to work on the estates.

4. In lieu of the present cart tax which applies only to bullock carts which is proposed to be continued under the new rules, taxes on all kinds of vehicles may be introduced in village Panchayets at rates less than those prevailing in ~~municipal Towns.~~

Municipal Towns.

I have the honour to be,

S i r,

Your most obedient servant,

Deputy Commissioner,

Hassan District.

KSR.

Tel: Address :—Depcom,
CHITALDRUG.

In reply, please refer to
No. 218 L 726-27
Enclosures.

OFFICE OF THE DEPUTY COMMISSIONER,
CHITALDRUG DISTRICT.

Dated Chitaldrug, 30th Octr *1926.*
1st November

1905L

FROM

S. VENKATRANGAM, ESQ., B.A., B.L.,
Deputy Commissioner,
Chitaldrug District.

To

B. Nagappa, Esq., Bar-at-law,
Secretary to the Government of Mysore,
Local and Legislative Departments,
BANGALORE.

Sir,

Ls 26-26-78

With reference to your letter No. L. 2410-7 dated 1st October 1926 calling for my remarks or suggestion on the draft rules for levy of taxes by Village Panchayats, I have the honor to state that the rules may be adopted for the present.

I have the honor to be,

Sir,

Your most obedient servant,

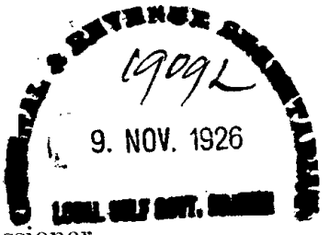
S Venkatarangam
Deputy Commissioner,
Chitaldrug District.

20725

No.M.3-C.897/26-27

OFFICE OF THE DEPUTY COMMISSIONER,
SHIMOGA DISTRICT

Shimoga, Dated the 1st Novr., *192* 6



From

A. K. Syed Tajpeeran Esqr. B. A.,
Deputy Commissioner,
Shimoga District.

To

B 26-26-77

B.Nagappa,Esquire,Bar-at-law,
Secretary to Government,Local and Legislativ
Depattment in Mysore,
Bangalore.

Sir,

With reference to you letter No.L.2410-7 dated the 1st October 1926 calling for my remarks or suggestions in regard to the draft rules for levy of taxes by Village Panchayet published under Notification No.L.2150-L,B.26.26.16 dated 17th September 1926,I have the honour to state that under " E tax on vacant sites and hittals" a minimum tax of 4 annas might be fixed for the excess area under (1) and for (2) irrespective o the fact whether the assessment on such areas works up to this amount or not.Where the assessment works out to more than four annas such actual amount might be levied.Without such a minimu the tax to be levied might range from an anna and more.It is n worth while collecting any tax less than four annas.under item (2) after the word " agriculture" might be added/" other than a Revenue Survey Numbef" as it is found that in some places there are Revenue Survey Numbers within the Gavathana.In column two against item No.(1) the words Malnad and Maidan appear to have been exchanged.This might be set right.The tax due on vaccant sites under item 2 might be made recoverable by the sale of such sites also.This alternative becomes necessary in the case of absent vaccant site ~~arrears~~ owners.

2. Under Rule 19 all taxes, cesses, rates and fees are made payable to the Secretary and in his absence to the Chairman.

But it is not certain that every Village Panchayet will have both a Secretary and a Chairman. The words " in his absence to the Chairman" do not convey the idea that when there is no Secretary, the taxes should be paid to the Chairman. The wording might be suitably altered. Then again it is undesirable to make a hard and fast rule that the taxes should be paid to the Secretary alone and only in his absence to the Chairman. They should be made payable either to the Secretary o Chairman.

3. I have no other remarks or suggestions to offer.

I have the honour to be,
Sir,
Your most obedient servant,

For Deputy Commissioner,
Shimoga District.

D2. No.956/26-27

Office of the Deputy Commissioner,
Mysore District.
Dated, Mysore, 5th November 1926.

From

A.V. Ramanathan, Esq., B.A.,

Deputy Commissioner, Mysore District.

GEN. & REV. SECTT. FR 9 - NOV. 1926 G. D. SECTION.

1976 10 NOV. 1926

4/11

To

B. Nagappa, Esq., Bar-at-Law.,

Secretary to the Government of Mysore,

Local and Legislative Departments,

Bangalore.

Rs 26-26—8b

With reference to your letter No.L.2410-7 dated the 1st October 1926 calling for suggestions on the draft rules for levy of taxes by Village Panchayets, I have the honor to state as follows:-

Rule 18

Recovery of dues in instalments may be in respect of dues of Rupee one and above, sums less than one rupee being recovered in the first instalment only.

The rate of tax chargeable on vacant sites and hittals is proposed to be the highest survey rate of assessment. As vaca sites and hittals are more valuable and yield better return than ordinary agricultural land, a much higher rate than that of survey assessment is now in vogue. The rate chargeable on such sites at present in villages is given in para 287 of the Manual. The minimum rate in Village Panchayet may be fixed at the same rate and the maximum at double this rate. The Panchayet may be empowered to cancel the exemption under 9(a) in respect of carts of agriculturists by a majority of 2/3rds of the total number of Panchayetdars holding office at the time.

I have the honor to be,
Sir,
Your most obedient servant,

Deputy Commissioner,
Mysore District.

2301

all future correspondence please quote this number.
A5-C-2131/26-27
Encs. —

OFFICE OF THE DEPUTY COMMISSIONER,
KOLAR DISTRICT,

Dated Kolar, the 13th November *192* 6.

FROM

S. HIRIANNAIYA, Esq., M.A., B.L.,
Deputy Commissioner, Kolar District.

DEPUTY COMMISSIONER'S SECRETARIAT. 20/26 17. NOV 1926 KOLAR DIST. CHAMA

To

17. NOV. 1926 LOCAL & LEGISLATIVE SECTION.

B. Nagappa, Esq., Bar-At-Law.,
Secretary to Government of Mysore,
Departments Bangalore.

B 26-26-98

SIR,

With reference to your letter No. 2410-7 dated 1-10-26,- - requesting that I may send my remarks about the draft rules for levy of taxes by the Village Panchayets, I have the honour to state that the following rules require to be added to as follows:-

Rule 19. It is desirable that the Village Panchayet should have the power to appoint an agency for collection work if it considers i necessary.

I would therefore add, after the word " Chairman " " or such other person as may be specifically employed by the Village Panchayet for this purpose ".

Rule 24. As to who should execute the distraint is not mentioned.

I would therefore insert the following words between, "distraint" and " and".

" shall be made by the Chairman, the Secretary or any other - person specifically empowered by the Village Panchayet in this - behalf"

The other rules do not call for any remarks.

I have the honour to be,
S i r,
Your most obedient servant,

Treasury Assistant Commissioner,
For Deputy Commissioner,
Kolar District.

A.R.
13/11

NOTIFICATION.

No. L. 2150—*L. B.* 26-26-16, *dated* 17*th September* 1926.

In exercise of the powers conferred on Government by the Mysore Village Panchayet Regulation, it is proposed to issue the following rules:—

2. Notice is hereby given that the draft rules will be taken into consideration on or after the 15th October 1926. Any objection or suggestion which may be received from any person with respect to the draft rules before the aforesaid date will be taken into consideration.

Draft Rules.

Levy of taxes.

The rates of taxes leviable under Section 36 shall be fixed by the Panchayet and shall not exceed those noted below:—

A. House tax.

						Per annum. Rs.	a.	p.
1	Buildings of the value exceeding Rs.	25	but not exceeding Rs.		50	0	8	0
2	Do	„ 50	do	„	200	1	0	0
3	Do	„ 200	do	„	400	2	0	0
4	Do	„ 400	do	„	600	3	0	0
5	Do	„ 600	do	„	800	4	0	0
6	Do	„ 800	do	„	1,000	5	0	0
7	Do	„ 1,000	do	„	1,500	7	8	0
8	Do	„ 1,500				10	0	0

B. Shop tax.

					Per annum. Rs.	a.	p.
1.	Wholesale shop (Mandy)	1st Class	..	..	.. 25	0	0
		2nd „	..	..	.. 20	0	0
		3rd „	..	..	.. 15	0	0
		4th „	..	..	.. 10	0	0
2.	Other shops	1st „	..	..	.. 25	0	0
		2nd „	..	..	.. 10	0	0
		3rd „	..	..	.. 6	0	0
		4th „	..	..	.. 4	0	0
		5th „	..	..	.. 2	0	0
		6th „	..	..	.. 1	0	0

C. Tax on places of trade or business.

1st Class	..	..	..	25	0	0
2nd „	..	..	..	20	0	0
3rd „	..	..	..	15	0	0
4th „	..	..	..	10	0	0
5th „	..	..	..	6	0	0
6th „	..	..	..	4	0	0
7th „	..	..	..	2	0	0
8th „	..	..	..	1	0	0

D. Cart tax.

Single bullock cart	..	..	..	..	..	1	0
Double bullock cart	..	..	..	..	..	2	0

E. Tax on vacant sites and hittals.

1. Village site land occupied by house and backyard attached thereto, when the area occupied exceeds ten guntas in the Maidan and twenty guntas in the Malnad.	For the area in excess of 10 guntas in the Malnad and 20 guntas in the Maidan.	Per acre. Highest survey rate of assessment for the class of land concerned, i.e., dry, wet, garden or coffee fixed for the village.
2. Other occupied land left vacant within the village site, whether it is a building site or land ordinarily used for purpose of agriculture.	For the whole area.	

2. Every Panchayet shall as soon as possible after its first constitution take steps for levying taxes that are leviable under Section 36 of the Regulation and publish the rates proposed to be adopted by beat of drum in the village or villages under its jurisdiction, and by means of a notice affixed in the office of the Panchayet.

3. When a Panchayet proposes to levy a tax cess, rate or fee under Section 37 of the Regulation or when it proposes to enhance the rate of any tax, cess, rate or fee for the time being in force, it shall publish the proposal by beat of drum in the

village or villages under the jurisdiction of the Panchayet and by means of a notice affixed in the office of the Panchayet, specifying a date not earlier than one month from the date of such publication on which the Panchayet will take the proposal into consideration.

4. Any person objecting to the imposition of a tax, cess, rate of fee or to the rate proposed or to the class of person or property to be made liable thereto or to any enhancement of the rate, may make any objection or suggestion in writing on or before the date specified in the notice published under the last preceding rule or orally on the date on which the Panchayet considers the proposal.

5. The Panchayet shall consider all objections or suggestions made under Rule 4 and may approve the proposal with or without modifications, provided that if the Panchayet considers that the rates of tax, cess, rate or fee originally proposed should be enhanced, fresh notice should be given before the enhancement is finally decided on. The resolution of the Panchayet shall be forwarded to the Amildar, who shall obtain the sanction of Government in cases falling under Section 37.

6. *Persons liable to pay tax, cess or rate.*—The taxes on houses, carts, vacant sites and hittals shall be payable by the owner and in default by the person in occupation or possession. The tax on shops or places where a trade or business is carried on shall be payable by the person who keeps the shop or is engaged in the trade or business provided that in the case of an itinerent trader:

(*a*) the tax shall be levied only at the place of his residence or principal place of trade or in the case of a person having his residence outside the Mysore State in the place in which he is found trading;

(*b*) a certificate should be granted, signed by the Chairman of the Village Panchayet collecting the tax that the itinerant trader has been duly taxed and thereupon no tax shall be levied from him by any other Village Panchayet in respect of his trade.

7. *Exemptions.*—No tax, cess or rate shall be leviable in respect of—

(*a*) any building or part of building owned by the Palace or used or intended for the occupation of His Highness the Maharaja or His Highness the Yuvaraja or in respect of any cart or other property belonging to His Highness the Maharaja or His Highness the Yuvaraja.

8. No tax, cess or rate shall be leviable in respect of any building or part of any building

(*a*) belonging to Government or the District Board and used solely for public purposes and not used or intended to be used for residential purposes or for purposes of profit;

(*b*) used as a place of public worship or used for a charitable purpose.

9. No tax shall be leviable in respect of carts:

(*a*) belonging to persons whose primary and sole occupation is agriculture even though they may occasionally hire out their carts during other than agricultural seasons provided they are not stone waddars, merchants, traders, contractors, etc., who follow some other profession or occupation besides agriculture;

(*b*) belonging exclusively to Mutts and exclusively and habitually used in connection with the farming of Mutt lands;

(*c*) brought by stone waddars especially from beyond the frontiers and employed exclusively on public works and not in the carriage of traffic.

10. No tax shall be leviable on a shop or place of business or trade run by a Co-operative Society for the benefit of *bona fide* members only.

11. *Assessment list.*—Every Panchayet shall cause an assessment list to be prepared for the levy of the following kinds of taxes :—

(*a*) tax on houses,
(*b*) tax on shops or places of trade or business,
(*c*) cart tax,
(*d*) tax on vacant sites and hittals, and
(*e*) any other tax, cess or rate which the Panchayet is authorised to levy.

12. The assessment list shall be in Form No. 1 ~~and shall contain the following particulars :—~~

~~(*a*)~~ the designation of the property either by name or number sufficient for identification;

(*b*) the name of the person liable to pay the assessment;

(*c*) the valuation or other data for assessment;

(*d*) ~~the~~ amount of tax assessed;

(*e*) the amount of tax paid and the date on which it is paid and the arrears, if any, due.

13. As soon as the assessment is completed, a notice shall be published by beat of drum in the village or villages under the jurisdiction of the Panchayet that the list is open for inspection at the office of the Panchayet and that objections will be ~~heard~~ and decided by the Panchayet on a day which shall not be within 30 days of the date of the notice aforesaid.

14. Every person whose name is in the list, or every person claiming to be the owner or occupier of any property or every person in possession of any property included in the list, or the agent of such person, shall be at liberty to inspect the list and to make extracts therefrom without charges.

15. All objections to the assessment will be ~~heard~~ and decided by the Panchayet on the date specified in the notice published under Rule 13 or on any later date to which the meeting may be adjourned. The Panchayet shall cause all amendments necessary in accordance with ~~its decision~~ to be made in the assessment list which shall be authenticated by the signature of the Chairman.

16. The entries in the list authenticated under the last preceding rule shall be conclusive evidence of the amount of tax, cess or rate leviable throughout the official year to which the list relates.

17. It shall not be necessary to prepare a new assessment list every year. The Panchayet may adopt the valuation contained in the list for any year with such alterations as may be deemed necessary for the year immediately following and in such cases the provisions of Rules 13, 14 and 15 shall be applicable every year as if a new assessment list had been completed at the commencement of the official year.

18. *Recovery of dues.*—The taxes leviable under Section 36 shall be payable in the same instalments and on the same dates as the land revenue is leviable provided that in the case of a tax leviable from an itinerant trader, the tax shall be leviable at once if he has no place of residence in the Mysore State. The taxes, cesses, rates or fees imposed under Section 37 shall be paid either in whole or in such instalments and on such date or dates as may be approved by the Panchayet.

19. All taxes, cesses, rates and fees shall be payable to the Secretary and in his absence to the Chairman.

20. Where any tax, cess or other due shall remain unpaid fifteen days after the same is due, a notice in writing in Form No. 2 shall be served upon the person or persons liable to pay the tax, cess or other due.

21. If within fifteen days from the service of such notice of demand the amount due is not paid, such sum shall be levied with all costs by distraint and sale of the movable

property of the defaulter unless cause is shown to the satisfaction of the Chairman for the non-payment.

22. Every warrant of distraint and sale of property shall be in Form No. 3 and for every such warrant a fee of two annas shall be recovered from the defaulter.

23. When property is distrained, an inventory of such property shall be made at once, a copy of which shall on demand be delivered to the defaulter or any person on his behalf and if the amount due is not paid within fifteen days after distraint, the property may be sold.

24. The distraint and sale shall be subject to the provisions contained in Rules 25 to 32 *infra*.

25. No person executing any process directing or authorising the seizure of movable property shall enter any dwelling house after sunset and before sunrise.

26. No outer-door of a dwelling house shall be broken open unless such dwelling house is in the occupancy of the defaulter and he refuses or in any way prevents access thereto, but when the person executing any such process has duly gained access to any dwelling house, he may break open the door of any room in which he has reason to believe any such property to be.

27. Where a room in a dwelling house is in the actual occupancy of a woman who, according to the custom of the country, does not appear in public, the person executing the process shall give notice to such woman that she is at liberty to withdraw and, after allowing reasonable time for her to withdraw and giving her reasonable facility for withdrawing, he may enter such room for the purpose of seizing the property, using at the same time every precaution, consistent with these provisions, to prevent its clandestine removal.

28. The following property shall not be liable to distraint.

(*a*) the necessary wearing apparel and bedding of the defaulter, his wife and children,

(*b*) the tools of artisans, and

(*c*) Where the defaulter is an agriculturist his implements of husbandry and such cattle and seed grain as may, in the opinion of the Chairman of the Panchayet, be necessary to enable the defaulter to earn his livelihood.

29. The distress shall not be excessive, that is to say, the property distrained shall be, as nearly as possible, proportionate to the amount due on account of the tax, cess, rate or fee and distraint fee and probable expenses incidental to the detention and sale of the said property.

30. When the property seized is subject to speedy and natural decay, or when the expenses of keeping it in custody and the amount due will exceed its value, the person seizing the property shall at once, after seizure of such property, give notice to the person in whose possession it was when seized to the effect that it will be sold at once, and shall sell it accordingly unless the amount due be forthwith paid.

31. Any surplus that may remain after deducting the amount of the tax, cess, rate, fee or due and of the said expenses, including the expenses of the sale, shall be returned on demand if made within six months after date of sale to the owner of the property. If no demand be made within such period, the amount shall be credited to the Panchayet Fund.

32. If any claim shall be set up by a third person to movable property distrained, the Panchayet shall admit or reject the claim on enquiry held after reasonable notice. If the claim be admitted wholly or partly, the property shall be dealt with accordingly. Except in so far as it is admitted, the property shall be sold and the title of the purchaser shall be good for all purposes, and the proceeds shall be disposable as hereinbefore directed. Provided that nothing in this rule shall be deemed to bar the claimant or any person having any interest in the property distrained, from seeking relief in a Civil Court having jurisdiction.

By Order,

B. NAGAPPA,
Secretary to Government,
Local and Legislative Departments.

FORM I.

(SEE RULE 12.)

Assessment list of Village Panchayet,..... .....Hobli,..... .....Taluk for the year 19 -19

Serial No.	Number or name of property	Name of person assessed	Valuation or other data for assessment	Amount of tax assessed for the year		Initials of Chairman with date	Arrears, if any, due at the end of the previous year	Total amount due	Details of collection															
				Original	Final				Date of payment	Amount collected	Balance	Date of payment	Amount collected	Balance	Date of payment	Amount collected	Balance	Date of payment	Amount collected	Balance	Date of payment	Amount collected	Balance	Date of payment	Amount collected	Balance
1	2	3	4	5	6	7	8	9	10 (a)	10 (b)	10 (c)	10 (a)	10 (b)	10 (c)	10 (a)	10 (b)	10 (c)	10 (a)	10 (b)	10 (c)	10 (a)	10 (b)	10 (c)	10 (a)	10 (b)	10 (c)
				Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a p.		Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.

FORM 2.

(SEE RULE 20.)

Notice of demand.

Take notice that the Chairman of the Village Panchayet of .....demands from you the sum of Rs..... due to the said Village Panchayet on account of ..... for the year 19 —19 , and if the sum due is not paid into the office... .....at.....or if sufficient cause for the non-payment is not shown to him or to.....within fifteen days from the service of this notice, a warrant of distress will be issued for the recovery of the same with costs.

Signature of the Chairman.

Date.....

To.....

.....

.....

FORM 3.

(SEE RULE 22.)

Distress Warrant.

(Here insert the name of the Officer charged with the execution of the warrant.)

Whereas.....of..... .....has not paid or shown sufficient cause for the non-payment of the sum of rupees.....detailed in the margin although the said sum has been duly demanded from the said.....and fifteen days elapsed since such demand was made, this is to command you to distrain the goods and chattels of the said..... (or, as the case may be any goods and chattels found on the premises) detailed in the margin to the amount of the said sum of.....rupees, together with .....for warrant fee, making together with a sum of rupees..... ..... and such further sum as may be sufficient to defray the charges of taking, keeping and selling such distraint; and if, within fifteen days next after such distraint, the amount due and the fee shall not be paid, together with such further sum as may be sufficient to defray the charges of taking and keeping such distraint, to sell the said goods and chattels; and having paid and deducted out of the proceeds of the sale the amount due and the fee..... and the charges of taking, keeping and selling such distraint, to return the surplus, if any on demand, to the person whom you found in possession of the said goods and chattels. If sufficient distraint cannot be found of the goods and chattels of the said.....you are to certify the same to me together with this warrant.

(Signature or stamp of the Chairman of the Village Panchayet of.....)

Date..... .....

No. 4347/1 / 03 26-26-126

Notification.

No.

Dated, Bangalore, 6th Jan 27

In supersession of the rules in force on the subject and in exercise of the powers vested in them by and under Section 65 of the Mysore - Village Panchayet Regulation 1926, and all other powers in this behalf, the following rules are made by the Government:-

Levy of taxes.

The rates of taxes leviable under Section 36 shall be fixed by Panchayet and shall not exceed those noted below:—

A. House tax.

					Per annum. Rs. a. p.
Class A	Buildings of the value exceeding Rs.	25	but not exceeding Rs.	50	0 8 0
" B	Do	50	do	200	1 0 0
" C	Do	200	do	400	2 0 0
" D	Do	400	do	600	3 0 0
" E	Do	600	do	800	4 0 0
" F	Do	800	do	1,000	5 0 0
" G	Do	1,000	do	1,500	7 0 0 — 7 8 0
" H	Do	1,500			10 0 0

B. Shop tax.

			Per annum. Rs. a. p.
1. Wholesale shop (Mandy)	1st Class	.. .. ..	25 0 0
	2nd "	.. .. ..	20 0 0
	3rd "	.. .. ..	15 0 0
	4th "	.. .. ..	10 0 0
2. Other shops	1st "	.. .. ..	25 0 0
	2nd "	.. .. ..	10 0 0
	3rd "	.. .. ..	6 0 0
	4th "	.. .. ..	4 0 0
	5th "	.. .. ..	2 0 0
	6th "	.. .. ..	1 0 0

C. Tax on places of trade or business.

1st Class	.. ..	..	25 0 0
2nd "	.. ..	..	20 0 0
3rd "	.. ..	..	15 0 0
4th "	.. ..	..	10 0 0
5th "	.. ..	..	6 0 0
6th "	.. ..	..	4 0 0
7th "	.. ..	..	2 0 0
8th "	.. ..	..	1 0 0

D. Cart tax.

Single bullock cart ~~Double bullock cart~~	..	..	..	.. 1 0 0
Other double bullock carts				2 0 0

E. Tax on vacant sites and hittals.

1. Village site land occupied by house and backyard attached thereto, when the area occupied exceeds ten guntas in the Maidan and twenty guntas in the Malnad.	For the area in excess of 10 guntas in the ~~Maidan~~ and 20 guntas in the ~~Malnad~~ Malnad.	~~Per square~~ Highest survey rate of assessment for the class of land concerned i.e., dry, wet, garden or coffee fixed for the village.
2. Other occupied land left vacant within the village site, whether it is a building site or land ordinarily used for purpose of agriculture.	For the whole area.	

2. Every Panchayet shall as soon as possible after its first constitution take steps for levying taxes that are leviable under Section 36 of the Regulation, ~~and publish the rates proposed to be adopted by beat of drum in the village or villages under its jurisdiction, and by means of a notice affixed in the office of the Panchayet.~~

3. When a Panchayet proposes to levy a tax, cess, rate or fee under Section 37 of the Regulation or when it proposes to enhance the rate of any tax, cess, rate or fee for the time being in force, it shall publish the proposal by beat of drum in the

village or villages under the jurisdiction of the Panchayet and by means of a notice affixed in the office of the Panchayet, specifying a date not earlier than one month from the date of such publication on which the Panchavet will take the proposal into consideration.

4. Any person objecting to the imposition of a tax, cess, rate of fee or to the rate proposed or to the class of person or property to be made liable thereto or to any enhancement of the rate, may make any objection or suggestion in writing on or before the date specified in the notice published under the last preceding rule or orally on the date on which the Panchayet considers the proposal.

5. The Panchayet shall consider all objections or suggestions made under Rule 4 and may approve the proposal with or without modifications, provided that if the Panchayet considers that the rates of tax, cess, rate or fee originally proposed should be enhanced, fresh notice should be given before the enhancement is finally decided on. The resolution of the Panchayet shall be forwarded to the Amildar, who shall obtain the sanction of Government in cases falling under Section 37.

6. *Persons liable to pay tax, cess or rate.*—The taxes on houses, carts, vacant sites and hittals shall be payable by the owner and in default by the person in occupation or possession. The tax on shops or places where a trade or business is carried on shall be payable by the person who keeps the shop or is engaged in the trade or business provided that in the case of an itinerent trader:

(*a*) the tax shall be levied only at the place of his residence or principal place of trade or in the case of a person having his residence outside the Mysore State in the place in which he is found trading;

(*b*) a certificate should be granted, signed by the Chairman of the Village Panchayet collecting the tax that the itinerant trader has been duly taxed and thereupon no tax shall be levied from him by any other Village Panchayet in respect of his trade.

7. *Exemptions.*—No tax, cess or rate shall be leviable in respect of

(a) any building or part of building owned by the Palace or used or intended for the occupation of His Highness the Maharaja or His Highness the Yuvaraja or in respect of any cart or other property belonging to His Highness the Maharaja or His Highness the Yuvaraja.

8. No tax, cess or rate shall be leviable in respect of any building or part of any building:

(*b*) belonging to Government or the District Board and used solely for public purposes and not used or intended to be used for residential purposes or for purposes of profit;

(*c*) used as a place of public worship or used for a charitable or common purpose.

9. No tax shall be leviable in respect of carts:

(*a*) belonging to persons whose primary and sole occupation is agriculture even though they may occasionally hire out their carts during other than agricultural seasons provided they are not stone waddars, merchants, traders, contractors, etc., who follow some other profession or occupation besides agriculture;

(*b*) belonging exclusively to Mutts and exclusively and habitually used in connection with the farming of Mutt lands;

(*c*) brought by stone waddars especially from beyond the frontiers and employed exclusively on public works and not in the carriage of traffic.

10. No tax shall be leviable on a shop or place of business or trade run by a Co-operative Society for the benefit of *bona fide* members only.

10. The Panchayet may, for a period not exceeding 5 years at a time, grant exemptions from taxation in the following cases and cancel exemptions or reduce the period of exemption from time to time:
(a) Co-operative societies serving the needs of the inhabitants in the jurisdiction of the Panchayet,
(B) Sugar-cane mills in agricultural lands where sugar cane is grown

10(8) Totiec, Talaris and Nirganties who actually do the work of their offices in the Villages under the jurisdiction of the Panchayet and properties owned by them or in their occupation shall be exempted from taxation under Sec 36 (4) any other persons whom the Panchayet considers it necessary, except on account of poverty or any other ground approved by the Deputy Commr. and properties owned by or of such persons.

11. *Assessment list.*—Every Panchayet shall cause an assessment list to be prepared for the levy of the following kinds of taxes:—

(*a*) tax on houses,
(*b*) tax on shops or places of trade or business,
(*c*) cart tax,
(*d*) tax on vacant sites and hittals, and
(*e*) any other tax, cess or rate which the Panchayet is authorised to levy.

12. The assessment list shall be in Form No. 16 and shall contain the following particulars:—

(*a*) the designation of the property either by name or number sufficient for identification;
(*b*) the name of the person liable to pay the assessment;
(*c*) the valuation or other data for assessment;
(*d*) the amount of tax assessed;
(*e*) the amount of tax paid and the date on which it is paid and the arrears, if any, due.

13. As soon as the assessment is completed and columns 1 to 9 of the assessment list are filled up, a notice shall be published by beat of drum in the village or villages under the jurisdiction of the Panchayet that the list is open for inspection at the office of the Panchayet and that objections will be considered and decided by the Panchayet on a day which shall not be within 30 days of the date of the notice aforesaid.

14. Every person whose name is in the list, or every person claiming to be the owner or occupier of any property or every person in possession of any property included in the list, or the agent of such person, shall be at liberty to inspect the list and to make extracts therefrom without charges.

15. All objections to the assessment will be considered and decided by the Panchayet on the date specified in the notice published under Rule 13 or on any later date to which the meeting may be adjourned. The Panchayet shall cause all amendments necessary in accordance with its decision to be made in the assessment list which shall be authenticated by the signature of the Chairman.

16. The entries in the list authenticated under the last preceding rule shall be conclusive evidence of the amount of tax, cess or rate leviable throughout the official year to which the list relates.

17. It shall not be necessary to prepare a new assessment list every year. The Panchayet may adopt the valuation contained in the list for any year with such alterations as may be deemed necessary for the year immediately following and in such cases the provisions of Rules 13, 14 and 15 shall be applicable every year as if a new assessment list had been completed at the commencement of the official year.

18. *Recovery of dues.*—The taxes leviable under Section 36 shall be payable in the same instalments and on the same dates as the land revenue is leviable provided that in the case of a tax leviable from an itinerant trader, the tax shall be leviable at once if he has no place of residence in the Mysore State. The taxes, cesses, rates or fees imposed under Section 37 shall be paid either in whole or in such instalments and on such date or dates as may be approved by the Panchayet.

19. All taxes, cesses, rates and fees shall be payable to the Secretary and in his absence to the Chairman, or such other person as may be specifically authorised by the Village Panchayet for this purpose.

20. Where any tax, cess or other due shall remain unpaid fifteen days after the same is due, a notice in writing in Form No. 2 shall be served upon the person or persons liable to pay the tax, cess or other due.

21. If within fifteen days from the service of such notice of demand the amount due is not paid, such sum shall be levied with all costs by distraint and sale of the movable

and the decision of the Panchayet shall be communicated to the person objecting to the assessment. An appeal shall lie to the Deputy Commr. from the decision of the Panchayet if it is presented within 30 days of the date of the communication of the decision and the order of the Deputy Commr. shall be final.

And if there is no Asstt Comr's office &c.

hen an appeal s preferred, and he decision of he Panchayet in ther cases,

Form signed by the Secretary and in his absence by the Chairman

property of the defaulter unless cause is shown to the satisfaction of the Chairman for the non-payment.

22. Every warrant of distraint and sale of property shall be in Form No. 8 and for every such warrant a fee of two annas shall be recovered from the defaulter.

23. When property is distrained, an inventory of such property shall be made at once, a copy of which shall on demand be delivered to the defaulter or any person on his behalf and if the amount due is not paid within fifteen days after distraint, the property may be sold.

24. The distraint and sale shall be subject to the provisions contained in Rules 25 to 32 *infra*.

25. No person executing any process directing or authorising the seizure of movable property shall enter any dwelling house after sunset and before sunrise.

26. No outer-door of a dwelling house shall be broken open unless such dwelling house is in the occupancy of the defaulter and he refuses or in any way prevents access thereto, but when the person executing any such process has duly gained access to any dwelling house, he may break open the door of any room in which he has reason to believe any such property to be.

27. Where a room in a dwelling house is in the actual occupancy of a woman who, according to the custom of the country, does not appear in public, the person executing the process shall give notice to such woman that she is at liberty to withdraw and, after allowing reasonable time for her to withdraw and giving her reasonable facility for withdrawing, he may enter such room for the purpose of seizing the property, using at the same time every precaution, consistent with these provisions, to prevent its clandestine removal.

28. The following property shall not be liable to distraint.

(*a*) the necessary wearing apparel and bedding of the defaulter, his wife and children,

(*b*) the tools of artisans, and

(*c*) Where the defaulter is an agriculturist his implements of husbandry and such cattle and seed grain as may, in the opinion of the Chairman of the Panchayet, be necessary to enable the defaulter to earn his livelihood.

29. The distress shall not be excessive, that is to say, the property distrained shall be, as nearly as possible, proportionate to the amount due on account of the tax, cess, rate or fee and distraint fee and probable expenses incidental to the detention and sale of the said property.

30. When the property seized is subject to speedy and natural decay, or when the expenses of keeping it in custody and the amount due will exceed its value, the person seizing the property shall at once, after seizure of such property, give notice to the person in whose possession it was when seized to the effect that it will be sold at once, and shall sell it accordingly unless the amount due be forthwith paid.

31. Any surplus that may remain after deducting the amount of the tax, cess, rate, fee or due and of the said expenses, including the expenses of the sale, shall be returned on demand if made within six months after date of sale to the owner of the property. If no demand be made within such period, the amount shall be credited to the Panchayet Fund.

32. If any claim shall be set up by a third person to movable property distrained, the Panchayet shall admit or reject the claim on enquiry held after reasonable notice. If the claim be admitted wholly or partly, the property shall be dealt with accordingly. Except in so far as it is admitted, the property shall be sold and the title of the purchaser shall be good for all purposes, and the proceeds shall be disposable as hereinbefore directed. Provided that nothing in this rule shall be deemed to bar the claimant or any person having any interest in the property distrained, from seeking relief in a Civil Court having jurisdiction.

By Order,

L & L Secy. to Govt.,

9/1/26

To

The Compiler, Mysore Gazette, for publication and supply of 200 copies in English and [illegible] to the Lectt.